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Proposed programme budget for the biennium 2006-2007*

Foreword and introduction

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* The approved programme budget will subsequently be issued as *Official Records of the General Assembly, Sixtieth Session, Supplement No. 6* (A/60/6/Add.1).

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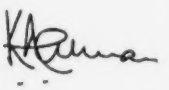
Foreword

I have the honour to submit the proposed programme budget for the biennium 2006-2007. This programme budget proposal is the first to be submitted in conjunction with a biennial programme plan under the arrangements for aligning the plan and budget periods approved by the General Assembly at its fifty-eighth session. The shortened plan period has facilitated the alignment of resources with objectives and accomplishments set for the two-year period.

In formulating these proposals, paramount consideration has been given to aligning the activities of the Organization with the priorities identified by the General Assembly, as set out in the biennial programme plan and priorities for the period 2006-2007 and the budget outline for the biennium 2006-2007.

The budget proposals reflect a thorough review of resources. As a result, they include both a significant adjustment in staffing resources and continued investment in information and communication technology and in staff training. The staffing table has been reconfigured to strengthen the junior Professional levels while rationalizing the General Service support levels. Concurrently, more than 3,000 ineffective, obsolete and marginally useful outputs have been discontinued to make way for new priority outputs.

The present programme budget is a strategic document focusing on objectives and results. I believe that it constitutes a solid basis for deliberation and decision by Member States on the purpose, plan of action and role of the United Nations for the biennium 2006-2007. I commend these proposals to the attention of the General Assembly.



Kofi A. **Annan**
Secretary-General

Introduction

1. The proposed programme budget has been prepared within the framework of the biennial programme plan and priorities for the period 2006-2007 (A/59/6/Rev.1), as approved by the General Assembly in its resolution 59/275 of 23 December 2004, and has been guided by the priorities and preliminary indicative estimates of resources reflected in the programme budget outline (A/59/415), which was approved by the General Assembly in its resolution 59/278 of 23 December 2004.

2. In paragraph 8 of that resolution, the General Assembly decided that the priorities for the biennium 2006-2007 should be as follows: the maintenance of international peace and security; the promotion of sustained economic growth and sustainable development, in accordance with the relevant resolutions of the Assembly and recent United Nations conferences; the development of Africa; the promotion of human rights; the effective coordination of humanitarian assistance efforts; the promotion of justice and international law; disarmament; and drug control, crime prevention and combating international terrorism in all its forms and manifestations.

3. The programme budget for 2006-2007 has been formulated with a view to meeting the priorities, objectives and mandates set by the Member States. In submitting budget proposals for the previous biennium, the Secretary-General followed through on commitments made under the agenda for strengthening of the United Nations (A/57/387 and Corr.1) to review and update the programme of work thoroughly and to adopt a budget aligned with agreed priorities. At the same time, it was emphasized that the need to update the programme of work and to identify and dispense with activities that are no longer relevant would be a constantly recurring requirement. Accordingly, in the forthcoming biennium growth in priority areas would in very large part be funded through the reallocation of resources. While there would be virtually no real growth in resources for the budget as a whole, a range of underlying adjustments have been taken into account. The overall staffing table would be significantly adjusted, reflecting a net reduction of 10 posts under expenditure sections as a result of revisions required in strategies and the related staffing resources for 2006-2007. The net reduction in the General Service category would be 92 posts, while key areas would be strengthened through the net addition of 82 Professional posts. The increase related to each of the priority items would be as follows:

Priority item	*Response*	*Real growth (percentage)*	*Growth in number of posts*
Maintenance of international peace and security	Part II, Political affairs	(0.8)	(4)
Promotion of sustained economic growth and sustainable development, in accordance with the relevant General Assembly resolutions and recent United Nations conferences	Part IV, International cooperation for development	0.2	5
Development of Africa	Section 11, United Nations support for the New Partnership for Africa's Development	1.7	—
Promotion of human rights	Section 23, Human rights	(2.1)	6
Effective coordination of humanitarian assistance efforts	Section 26, Humanitarian assistance	4.2	5
Promotion of justice and international law	Part III, International justice and law	1.4	3
Disarmament	Section 4, Disarmament	0.1	—
Drug control, crime prevention and combating international terrorism in all its forms and manifestations	Section 16, International drug control, crime prevention and criminal justice	(0.2)	2

4. In its resolution 58/269 of 23 December 2003, the General Assembly welcomed the commitment of the Secretary-General to strengthening the United Nations, including its planning, programming and budgetary process. The proposed programme budget for the biennium 2006-2007 is the first budget to be submitted in conjunction with a biennial programme plan under the arrangements for aligned plan and budget periods. Proposals have benefited from these strengthened arrangements and, in particular, the shortened planning period has allowed objectives, expected accomplishments and indicators of achievement in the budget to be in strict conformity with the biennial programme plan. With regard to the newly created section 33, Safety and security, the related programme narrative has been prepared and, in line with the procedures set out in resolution 58/269, will be submitted to the Committee for Programme and Coordination for its review as programme 27 of the biennial programme plan.

5. The present section provides information as to the overall resource and staffing levels required to deliver expected accomplishments for the period and to ensure progress towards objectives. Summary information is also provided in respect of key adjustments to resources and strategies, as well as other significant factors underlying budget proposals, including information and communication technology, efficiency measures and training. Pursuant to General Assembly resolution 58/269, information is provided on the identification of resources for monitoring and evaluation and, in response to resolution 58/270, a report on improving the implementation of regulation 5.6 and rule 105.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8) is provided in annex III. In accordance with the recommendation of the Board of Auditors following its review of the recosting methodology, a proposal to establish a reserve fund for additional expenditures arising from inflation and currency fluctuations is also resubmitted in the present document.

A. Proposed resource level

6. The level of resources proposed for the biennium 2006-2007 amounts to $3,608.5 million before recosting, within the total approved outline level of $3,621.9 million set out in paragraph 6 of General Assembly resolution 59/278 of 23 December 2004. This level of resources is the outcome of the lengthy budget formulation process, reflecting a thorough review and extensive consultations with programme managers to ensure the optimal utilization of resources in order to fully, efficiently and effectively implement the objectives and mandates set by Member States. The underlying resources at the subprogramme and section levels have been budgeted to meet these objectives and mandates, resulting in an overall increase of just $276,600 above the revised appropriation for the biennium 2004-2005. This is equivalent to an increase of less than 0.1 per cent in real terms.

7. In setting resource levels, adjustments have been taken into account, as detailed below in section C, for the delayed impact of new posts established in the biennium 2004-2005 and one-time costs approved in 2004-2005. A provision of $4.5 million is also included in respect of the delayed impact of non-post-related security provisions that had previously been funded for only the second year of the biennium 2004-2005. This amount is a reduced provision as compared with the estimates taken into account in the outline for 2006-2007 and reflects the result of a thorough review of non-post requirements for the biennium arising as a result of phased security provisions approved in the course of 2004-2005.

8. In addition, resources in the amount of $356 million are included for special political missions under section 3, Political affairs, reflecting the resource levels approved for the maintenance of special political missions under that section as from December 2004. Additional requirements for special political missions, should they become necessary, shall continue to be subject to the provisions of General Assembly resolution 41/213 of 19 December 1986.

9. The distribution of resources compared with the revised appropriation for the biennium 2004-2005, by budget part, is as follows:

Budget part		2004-2005 revised appropriation	Change		2006-2007 resources (before recosting)
			Amount	Percentage	
I.	Overall policymaking, direction and coordination	621 799.7	(4 255.5)	(0.7)	617 544.2
II.	Political affairs	545 130.8	(4 370.7)	(0.8)	540 760.1
III.	International justice and law	75 570.0	1 039.0	1.4	76 609.0
IV.	International cooperation for development	355 738.4	884.8	0.2	356 623.2
V.	Regional cooperation for development	395 309.4	782.5	0.2	396 091.9
VI.	Human rights and humanitarian affairs	189 731.5	(255.3)	(0.1)	189 476.2
VII.	Public information	162 322.6	(307.1)	(0.2)	162 015.5
VIII.	Common support services	477 820.5	(365.1)	(0.1)	477 455.4
IX.	Internal oversight	24 187.0	299.9	1.2	24 486.9
X.	Jointly financed administrative activities and special expenses	91 701.1	6 546.0	7.1	98 247.1
XI.	Capital expenditures	104 566.6	(35 574.2)	(34.0)	68 992.4
XII.	Safety and security	140 037.1	31 644.6	22.6	171 681.7
XIII.	Development Account	13 065.0	—	—	13 065.0
XIV.	Staff assessment	411 194.2	4 207.7	1.0	415 401.9
	Total	**3 608 173.9**	**276.6**	**0.0**	**3 608 450.5**

10. The proposals for 2006-2007 amount to $3,803.8 million at preliminary 2006-2007 rates. At the present stage of the budget formulation and approval process, recosting is based on the rates of exchange that were applied in the first performance report on the programme budget for the biennium 2004-2005 (A/59/578), which was approved by the General Assembly in its resolution 59/277 of 23 December 2004, and on inflation assumptions for 2006 and 2007, which project into the new biennium the same inflation rates used for the current biennium. In accordance with established practice and methodology, the proposed programme budget for 2006-2007 will be recosted again prior to its adoption by the Assembly at the sixtieth session. At that time, the latest data on actual inflation experience, the outcome of salary surveys and the movement of post adjustment indices in 2005 will be taken into account; a similar exercise will be conducted relative to exchange rates, taking into account more recent operational rates of exchange. The effects of recosting on the budget proposals at the present stage are discussed in paragraphs 29 to 34 below.

11. The resource proposals contained in the present programme budget compared with the amounts approved in recent bienniums are as follows:

(Millions of United States dollars)

	Resources	*Increase compared with revised 2004-2005 appropriations*
Revised 1996-1997 appropriation	2 603.3	—
Revised 1998-1999 appropriation	2 529.9	—
Revised 2000-2001 appropriation	2 533.1	—
Revised 2002-2003 appropriation	2 890.8	—
Revised 2004-2005 appropriation	3 608.2	—
Outline for 2006-2007	3 621.9	13.7
Proposed for 2006-2007 (before recosting)	3 608.5	0.3
Proposed for 2006-2007 (after preliminary recosting to 2006-2007 rates)	3 803.8	195.6

12. Estimates of income for the biennium 2006-2007 amount to $464.5 million, compared with estimates of $443.9 million for 2004-2005 — an increase of $20.6 million.

13. Proposals for 2006-2007 are described in detail in each section of the programme budget. A comparison of the adjustments at the section level provides some measure of the degree and importance of resource reallocation in the budget. Total positive real growth at the section level amounts to $50.1 million for 20 sections, which is balanced by reductions of $49.8 million in 13 sections, resulting in a net additional appropriation request of $276,600.

14. Within each programme, resources have been reallocated among subprogrammes to meet the objectives and mandates set for the period. An analysis of positive and negative growth of the 209 subprogrammes of the budget shows 118 subprogrammes growing by a total of $97.4 million, which is partially offset by 91 subprogrammes declining by a total of $97.1 million. A further alternative measure of reallocation activity is the number of posts redeployed. Out of 9,538 posts under expenditure sections of the current programme budget, 243 posts, or 2.5 per cent of the total, are proposed for redeployment either within or between sections.

15. Proposals for 2006-2007 take into account the continued implementation of measures aimed at increasing efficiency and effectiveness in the implementation of programmes and the related utilization of resources. Activities for the period cover a very broad range of activities and take into account a variety of efficiency measures, including the increased use of websites to disseminate information, videoconference meetings and the consolidation of reports and publications. In support of substantive activities, resources have been allocated to ensure that, among other things, meetings of intergovernmental bodies are well organized; the administrative, financial and human resources of the Organization are well managed; and other support services are adequate for providing for security and safety, information technology, telecommunications, facilities management, procurement, travel and transportation and other behind-the-scenes activities that backstop the work of the Organization and allow it to function efficiently and effectively.

16. Together with the reallocation of resources and the implementation of efficiency measures, the programme budget for 2006-2007 reflects a continued focus on the implementation of regulation 5.6 of the Regulations and Rules Governing Programme Planning. In total, 3,019 outputs delivered in 2004-2005 will be discontinued in 2006-2007. This reflects the outcome of the review of outputs delivered in 2004-2005 to ensure that outputs programmed in 2006-2007 are required for the achievement of expected accomplishments. Attention is also drawn to annex III below, in which the question of implementation of regulation 5.6 and rule 105.6 of the Rules is addressed in detail in response to General Assembly resolution 58/270. The study of the issue has indicated a number of weaknesses and inconsistencies in reporting under regulation 5.6 in a number of areas, including

the categorization of outputs, the treatment of changes in output quantities from one biennium to the next and the identification and treatment of non-recurrent outputs. Such weaknesses have contributed to difficulties in reporting on the full range of output adjustments being made within programmes from one period to the next. While the issues remain under review, efforts have been made to address them, where possible, in the review of outputs to be programmed for 2006-2007. The discontinuation of outputs is reported in the relevant sections of the budget, and a summary of outputs delivered in 2004-2005 not to be carried out in 2006-2007 is shown below, by budget section:

Budget section		*Number of outputs not to be carried out in 2006-2007*
2.	General Assembly and Economic and Social Council affairs and conference management	67
3.	Political affairs	7
4.	Disarmament	118
5.	Peacekeeping operations	4
6.	Peaceful uses of outer space	4
8.	Legal affairs	19
9.	Economic and social affairs	184
10.	Least developed countries, landlocked developing countries and small island developing States	19
11.	United Nations support for the New Partnership for Africa's Development	21
12.	Trade and development	49
14.	Environment	430
15.	Human settlements	140
16.	International drug control, crime prevention and criminal justice	207
17.	Economic and social development in Africa	159
18.	Economic and social development in Asia and the Pacific	327
19.	Economic development in Europe	313
20.	Economic and social development in Latin America and the Caribbean	505
21.	Economic and social development in Western Asia	45
23.	Human rights	180
24.	Protection of and assistance to refugees	131
26.	Humanitarian assistance	67
27.	Public information	15
29.	Internal oversight	7
30.	Jointly financed administrative activities	1
	Total	**3 019**

B. Proposed staffing

17. With respect to posts, for the biennium 2006-2007 a staffing level under the expenditure sections of 9,528 is proposed, which compares with 10,021 in 1996-1997 and 9,538 in 2004-2005. The 2006-2007 level represents a net decrease of 10 posts compared with the staffing level approved for 2004-2005. As reflected in the table below, a total of 97 posts are proposed to be abolished, 87 new posts would be added, and 2 positions previously funded by general temporary assistance would be converted to established posts. In addition, two temporary posts are proposed to be converted to established posts, reflecting a change in status with no net effect on the overall number and cost of posts. A total of nine posts are proposed for reclassification.

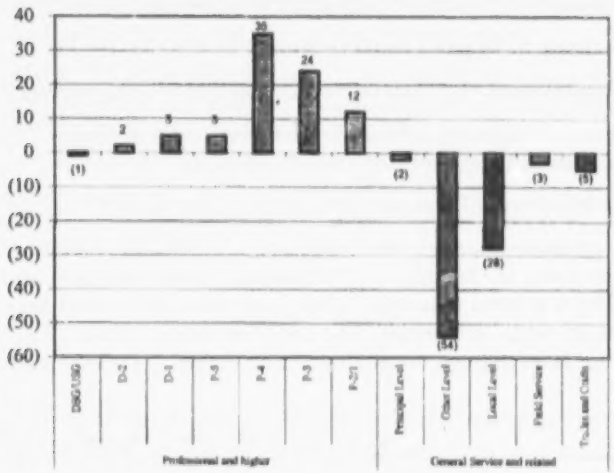
	Number of posts
Approved for 2004-2005	9 538
Proposed for 2006-2007	9 528
Change	**(10)**
Abolitions	(97)
Redeployments from expenditure sections to income sections	(2)
New posts	87
Conversions	2

18. The net change in the number of posts by budget part is as follows:

Budget part		*2004-2005*	*Change*		*2006-2007*
			Number	*Percentage*	
I.	Overall policymaking, direction and coordination	2 063	(19)	(0.9)	2 044
II.	Political affairs	723	(4)	(0.6)	719
III.	International justice and law	244	3	1.2	247
IV.	International cooperation for development	1 205	5	0.4	1 210
V.	Regional cooperation for development	1 895	(14)	(0.7)	1 881
VI.	Human rights and humanitarian affairs	350	14	4.0	364
VII.	Public information	748	(1)	(0.1)	747
VIII.	Common support services	1 291	5	0.4	1 296
IX.	Internal oversight	91	1	1.1	92
XII.	Safety and security	928	—	—	928
	Total	**9 538**	**(10)**	**(0.1)**	**9 528**

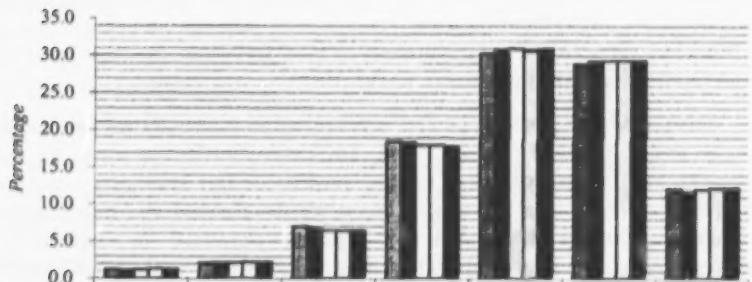
19. The changes in the staffing table reflect an extensive review of staffing resources so as to ensure the optimal alignment of functions required to implement the strategies planned for 2006-2007. As a result of those adjustments, the staffing table would reflect significant revisions across categories and post levels. The figure below reflects the overall effect of accounting for the various and diverse needs of the many individual programmes and the attempt to strike an appropriate balance in the staffing structure.

Net changes in posts by level



20. In proposing changes to the staffing table, efforts have been made, to the extent possible, to ensure that the overall pyramid would not become distorted. The percentage distribution of posts in the Professional and higher categories since the biennium 1998-1999 is shown below. Over the years, the grade distribution of posts in those categories, particularly in the upper echelon, has generally remained stable. The percentage shares of posts at the P-5 and D-1 levels have steadily reflected a downward trend since the biennium 1998-1999. Meanwhile, posts at the P-1/2 to P-4 levels have been gradually augmented, rising from 71.1 per cent to 72.4 per cent of posts, largely as a result of a fall in the percentage of P-5 and D-1 posts, from 25.5 per cent to 24.2 per cent.

Professional and higher category post distribution, by level and biennium



	USG/ASG	D-2	D-1	P-5	P-4	P-3	P-2/1
1998-1999	1.2	2.1	7.0	18.5	30.3	28.8	12.0
2000-2001	1.1	2.1	6.7	18.4	30.8	29.3	11.6
2002-2003	1.2	2.1	6.4	18.0	31.0	29.3	12.0
2004-2005	1.3	2.2	6.4	18.0	30.7	29.3	12.1
2006-2007	1.2	2.2	6.4	17.8	30.9	29.3	12.2

21. With regard to General Service posts, the proposals reflect a significant reduction of posts in this category. The reductions largely reflect a return on investment in the automation of work processes, particularly in the areas of conference services and other support services. Specifically, the net decrease of 92 General Service posts is the result of:

(a) The abolition of 90 posts under sections 1 to 4, 9, 12, 17, 18, 20, 21 and 28;

(b) The redeployment of 2 General Service posts to Income section 3;

(c) The reclassification of 1 Field Service post under section 17 (to a P-3 post) and 1 General Service post under section 28F (to a P-2/1 post);

(d) The establishment of 2 posts under section 1 for the Office of the Ombudsman.

22. As a result of these changes, the proposals for 2006-2007 reflect an overall reduction in the proportion of General Service to Professional posts. As indicated in the table below, there continues to be a gradual reduction in the proportion of General Service posts compared with the total number of posts authorized. The increase during 2004-2005 reflects the strengthening of security during 2004 through the addition of a number of security posts within the overall category.

	1998-1999	*2000-2001*	*2002-2003*	*2004-2005*	*2006-2007*
General Service and related posts[a]	5 120	5 207	5 237	5 575	5 483
Total posts	8 741	8 989	9 062	9 538	9 528
General Service posts as a percentage of the total	58.6	57.9	57.8	58.5	57.5
Ratio of General Service to Professional posts	1.41:1	1.38:1	1.37:1	1.41:1	1.36:1

[a] Includes the following categories: Security Service, Trades and Crafts, Field Service, National Officer and Local level.

23. Concerning Professional posts, the change in the number of posts at the Professional level and above from 3,963 to 4,045 mainly reflects a strengthening in key areas at the P-1/2 to P-4 levels. As concerns P-2 and P-3 posts, the proposals to add 12 and 24 new positions respectively demonstrate the continuing and concrete efforts of the Organization to revitalize and rejuvenate the Secretariat at the junior Professional levels.

24. The addition of two D-2 posts in the Office of the United Nations High Commissioner for Human Rights reflects the strengthening of the management function and improvement of the management of the branches through the establishment of two divisions: (a) the Operations, Programmes and Research Division and (b) the Human Rights Procedures Division.

25. The net increase of five posts at the D-1 level relate to proposals for two reclassifications and three new posts under sections 12, 23, 28E, 28G and 29. In the case of section 12, Trade and development, the reclassification of one P-5 post to the D-1 level reflects the expansion of research and analytical work on least developed countries, landlocked and transit developing countries and small island developing States. A new D-1 post is proposed for establishment under section 23, Human rights, to strengthen administration. Under section 28E, Administration, Geneva, the reclassification of the post of the Chief of the Information and Communication Technology Service from the P-5 to the D-1 level reflects increased responsibilities of the Service for the office-wide coordination of information and communication technology issues. A new D-1 post has also been included under section 28G, Administration, Nairobi, for the Deputy Director of the Division of Administrative Services and Chief of the Budget and Financial Management Service to replace a similar post which is currently financed from extrabudgetary resources of the United Nations

Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat). Furthermore, a new D-1 post is proposed to be established under section 29, Internal oversight, for a Deputy Director of the Investigations Division to ensure capacity to handle high-level consultations on investigative and oversight matters at Headquarters, significant and sensitive investigative cases and internal legal advice on oversight issues.

26. The decrease of one Under-Secretary-General post, as well as seven other posts (1 P-5, 2 P-4, 1 P-3, 1 General Service (Principal level), 2 General Service (Other level)) under section 1, relate to arrangements for the Office of the Special Representative of the Secretary-General for Children and Armed Conflict, for which resources were provided from the regular budget to December 2005 pursuant to resolution 59/261 of 23 December 2004. Under those arrangements, funding of the Office beyond 2005 is contingent upon the availability of voluntary contributions and subject to the review of the mandate of the Special Representative by the General Assembly at its sixtieth session.

C. Methodology

27. The methodology used in preparing the financial requirements under the programme budget remains unchanged from that used in the previous biennium and endorsed by the General Assembly in its resolution 47/212 A of 23 December 1992. Under that methodology, the revised appropriations for the current biennium, as approved by the Assembly in its resolution 59/277 of 23 December 2004, are used as the starting point, that is, the basis against which change is calculated.

28. Proposed increases and reductions are measured against the revised appropriations for the biennium 2004-2005, and changes that are being proposed to the current budget are indicated. Those changes reflect, among other things, adjustments for the discontinuation of non-recurrent provisions in the current biennium and mandatory increases in the full resource provision in the biennium 2006-2007 for new posts under sections 1, 3 to 5, 7 to 10, 12, 14 to 16, 18, 20, 23, 25, 26, 28, 33 and 35 approved by the General Assembly and costed in 2004-2005, with a delayed recruitment factor of 50 per cent for Professional posts and 65 per cent for General Service posts. Those changes are presented at the same nominal value as the revised appropriation in order to permit real resource comparability. The amount reflecting increases and decreases includes a provision of $59.6 million related to the delayed impact of costing new posts approved in 2004-2005, a provision of $4.5 million for the delayed impact of non-post-related security provisions that had previously been funded for only the second year of the biennium 2004-2005, and the deduction of one-time costs of $87.9 million approved for 2004-2005. The appropriation and the changes (increase/reductions) are then recosted to provide for projected inflation and for the application of the relevant vacancy rate for Professional and General Service posts.

29. With regard to recosting, adjustments have to be made to bring the revised appropriations and proposed change in resources to 2006-2007 prices at the applicable exchange rates (see table 6). The overall recosting provision is estimated at $195.3 million.

30. For salaries related to posts in the Professional and higher categories, adjustments relate to the predicted movement of post adjustment indices in 2005 (see table 7). Similarly, with regard to General Service salaries, recosting includes the forecast of probable cost-of-living adjustments based on anticipated inflation rates.

31. As concerns the vacancy rate for 2006-2007, a uniform rate of 4.9 per cent for Professionals and 1.5 per cent for the General Service and related categories is proposed for continuing posts. It will be recalled that for the biennium 2004-2005, the rates initially appropriated were 5.5 per cent for

the Professional category and 3.8 per cent for the General Service category. On the basis of the experience for 2004, adjustments were approved in the context of the first performance report to revise the rate for Professional posts to 4.9 per cent. This rate has been maintained for Professional posts for 2006-2007.

32. With regard to General Service posts, it will be recalled that, taking into account the suspension of recruitment action for new vacancies in General Service posts for the biennium 2004-2005, no adjustment was made in the context of the first performance report to the vacancy rate of 3.8 per cent in effect for the category. At that time, the Secretary-General indicated that, in view of the difficulties being experienced as a result of the suspension, a report would be submitted to the General Assembly in the latter part of 2005 recommending, as appropriate, the lifting of the suspension of recruitment for posts in the General Service and related categories for the remainder of the biennium. In section VIII, paragraph 7, of its resolution 59/276 of 23 December 2004, the General Assembly noted the relevant paragraph of the first performance report on the programme budget for the biennium 2004-2005 (A/59/578, para. 42) and requested the Secretary-General to report to the General Assembly comprehensively on the issue at the beginning of its sixtieth session. Accordingly, taking into account the anticipated lifting of the suspension to alleviate the difficulties experienced in implementing individual programmes of work, an adjusted vacancy rate of 1.5 per cent for continuing General Service posts is proposed for 2006-2007. As a result of that adjustment, a provision of $20.8 million is incorporated under recosting.

33. Common staff costs are budgeted as a percentage of net salary for each duty station. Those costs relate to allowances and benefits and the appointment, transfer and separation of staff.

34. With regard to currency, as the budget is expressed in United States dollars, the movement of currencies in relation to the dollar could have a sizeable impact on expenditures in other currencies. In the recosting, no attempt is made to forecast the movement of currencies vis-à-vis the United States dollar. This will be dealt with in accordance with existing procedures in December 2005.

D. Establishment of a reserve fund for additional expenditures arising from currency fluctuation, inflation in non-staff costs and statutory cost increases for staff

35. On the issue of a comprehensive solution to the problem of additional expenditures arising from inflation and currency fluctuations, the Secretary-General, in his report to the General Assembly at its fifty-seventh session (A/57/471), provided an updated study of the issue, which had previously been covered in a series of reviews dating back to the 1970s. The report was submitted pursuant to paragraph 44 of resolution 56/253 of 24 December 2001, in which the Assembly requested the Secretary-General to submit an updated study, taking into account its resolution 41/213 of 19 December 1986.

36. Following its consideration of the report of the Secretary-General and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/57/7/Add.14), a second report (A/58/400) was submitted pursuant to General Assembly decision 57/576, in which the Assembly requested the Secretary-General to submit a report providing a comparative analysis of the practice followed by other international organizations. A related report was submitted by the Advisory Committee (A/58/7/Add.5).

37. The analysis carried out in those reports showed that there were two practical choices: continuation of the current practice of reflecting such additional requirements in the context of performance

reports for appropriation at the end of each year of a biennium or establishment of a reserve within the level of resources appropriated for a biennium.

38. Following its consideration of the above-mentioned documents, the General Assembly, in paragraph 11 of its resolution 58/270, requested the Board of Auditors to examine the recosting methodology and to report thereon to the Assembly at its fifty-ninth session, including proposing the most appropriate mechanism for managing the currency aspects of the recosting methodology. The Board of Auditors conducted a review of recosting in 2004 and reported in the context of its report on the audited financial statements of the United Nations for the biennium 2002-2003. In paragraph 175 of its report (A/59/5 (Vol. I), chap. II), the Board of Auditors recommended that the Secretary-General resubmit the proposal for the establishment of a reserve fund to cover additional expenditures related to such factors as exchange rate variations and inflation.

39. In accordance with the recommendation of the Board, the proposal for the establishment of a reserve fund, as initially envisaged by the Secretary-General in his report to the Assembly at its forty-fourth session (A/44/665), is hereby resubmitted. The reserve would be funded from assessed contributions and replenished through savings due to variations in the forecast included in the programme budget in respect of currency fluctuation, inflation in non-staff costs and statutory cost increases for staff, or through further assessed contributions, as necessary. As noted in the initial report, the level of the reserve fund must be established so as to ensure that it is adequate to meet the additional requirements it may be required to cover, namely, those arising from variations in the forecast included in the programme budget in respect of currency fluctuation, inflation in non-staff costs and statutory cost increases for staff. It was also noted that, by definition, such requirements can only be projected, not accurately determined; hence the soundest basis for arriving at an adequate level would be past experience. Taking into account recent experience, the level of $150 million initially proposed in document A/44/665 may be considered as a starting point for the reserve fund. Under the procedures for the reserve fund, in off-budget years the General Assembly would decide on the level of the fund, which would be included in the proposed programme budget for the next biennium. Those procedures, as envisaged in A/44/665 (see annex II below), are still appropriate for the operation of such a reserve.

40. **The General Assembly is requested to approve, in principle, the establishment of a reserve fund for the biennium 2008-2009 subject to the procedures outlined in annex II below. Should the Assembly approve the establishment of such a reserve fund, subsequent proposed programme budget outlines prepared by the Secretary-General would include such a provision starting with the biennium 2008-2009.**

E. Presentation

Logical framework

41. The proposed programme budget for the biennium 2006-2007 is presented in accordance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and the terms of General Assembly resolution 58/269. By paragraph 9 of that resolution, the Assembly decided that the programme narratives of the budget fascicles should be identical to those in the biennial programme plan. The programme narratives refer to the logical framework elements comprising the objectives of the Organization, expected accomplishments of the Secretariat and the indicators of achievement, as approved by the General Assembly in its resolution 59/275 and reflected in the biennial programme plan and priorities for the period 2006-2007.

42. The General Assembly, in its resolution 58/269, also requested the Secretary-General to include in the introduction to the budget fascicles information on the new and/or revised mandates approved by the Assembly subsequent to the adoption of the biennial programme plan. The Assembly further requested the Committee for Programme and Coordination, in performing its programmatic role in the planning and budgeting process, to review the programmatic aspects of those new and/or revised mandates, as well as any differences that arise between the biennial programme plan and the programmatic aspects of the proposed programme budget.

43. It is noted that there were no new or revised mandates that would result in differences between the biennial programme plan as adopted by the General Assembly and the programmatic aspects of the proposed programme budget for 2006-2007, with the exception of section 33 relating to the newly established Department of Safety and Security, for which there is currently no discrete programme in the biennial programme plan (see General Assembly resolution 59/276, sect. XI). Heretofore, the question of security has been reflected in the biennial programme plan under programme 24, Management and support services, and programme 26, Jointly financed activities. The related programme narrative in the proposed programme budget for safety and security has therefore been prepared on the basis of safety and security issues addressed under a new programme 27, Safety and security. The new programme will be brought to the attention of the Committee for Programme and Coordination in accordance with General Assembly resolution 58/269.

44. Key results-based budgeting terms and concepts can be found in the glossary provided in annex I below. Each section of the budget includes the following programmatic information:

- Objectives of the Organization
- Expected accomplishments of the Secretariat
- Indicators of achievement

  Performance measures (baselines and targets):

  2002-2003

  Estimate 2004-2005

  Target 2006-2007
- External factors
- Outputs

45. Indicators have become much more measurable, reflecting the data that need to be collected in terms of baselines and targets (performance measures). There has been a marked increase in understanding of the results-based approach to preparation of the programme of work. The realization of the need to collect data and keep good records for determining whether or not results have been attained has prompted a much better review of performance measures for management of the programme and of staff to achieve specific targets. At the same time, there are cases where there is still room for improvement. Efforts will continue to ensure that there are clearer linkages between performance measures, indicators of achievement and expected accomplishments. The selection of the most appropriate key expected accomplishments and indicators to facilitate management — of the programme and of staff — has improved over the past two bienniums and it is expected that it will continue to improve with ongoing training and with greater attention being paid to monitoring and evaluation. Further experience, as well as learning by doing, will reinforce the expected change in management culture in order to ensure a fully results-oriented Organization.

Financial information

46. With regard to financial information, the proposed programme budget continues to include the following:

- 2002-2003 expenditures
- 2004-2005 revised appropriations (see General Assembly resolution 59/277)
- Changes proposed for 2006-2007 in relation to the 2004-2005 appropriations (in both dollar and percentage terms)
- The total 2006-2007 proposals before recosting
- Recosting to preliminary 2006-2007 rates
- 2006-2007 estimates

Monitoring and evaluation

47. Pursuant to General Assembly resolution 58/269, resources have also been identified within each budget section for activities related to monitoring and evaluation. The budget instructions included forms provided by the Office of Internal Oversight Services regarding resources and evaluation plans to be completed by programme managers.

48. Difficulties have been encountered with respect to the definition of "evaluation". The concept of evaluation has been considered, for example, as:

(a) Formal exercises conducted to address specific issues (e.g., the effectiveness of publications, training workshops, quality of outputs and services, etc.);

(b) Activities undertaken to measure the extent to which results have been achieved (measurement, by using indicators and performance measures, of expected accomplishments), including the tracking of progress through monitoring;

(c) Efforts made on a continuing basis to improve efficiency and effectiveness;

(d) Attention given to addressing audit observations and recommendations on ways to improve or strengthen policies, procedures and processes.

49. The identification of resources related to evaluation activities requires further review and attention. Except for departments/offices where there are discrete monitoring and evaluation functions for which specific resources are allocated, the identification of resources for those functions has proven to be a difficult exercise. This is partly because, in general, staff undertake monitoring and evaluation activities on an ad hoc basis, in addition to their ongoing duties. Nevertheless, departments and offices have attempted to respond to the Assembly's request. Each budget fascicle includes summary information on estimated resources identified by departments for their monitoring and evaluation activities.

Other presentation issues

50. Attention is drawn to a number of other presentational issues related to the proposed programme budget for 2006-2007. Information on liaison offices has been provided in the overview of relevant budget sections and an annex to each budget section lists those outputs delivered in 2004-2005 not to be carried out in 2006-2007, pursuant to regulation 5.6 and rule 105.6 of the Regulations and Rules Governing Programme Planning. In addition, the numerical order of the parts of the programme budget and sections have been adjusted for 2006-2007; consequently, sections 1 to 34 constitute the programme budget net of staff assessment, with staff assessment requirements budgeted under section 35.

F. Other factors underlying the budget proposals

51. A number of other important factors underlying the budget proposals for 2006-2007 are described in detail below.

Arrangements at Nairobi

52. The General Assembly, in its resolution 52/220 of 22 December 1997, requested the Secretary-General to bring the financial arrangements of the United Nations Office at Nairobi in line with those of similar United Nations administrative offices. Since then, and with a view to easing the administrative costs levied on the substantive programmes of UNEP and UN-Habitat, the Secretary-General has made a commitment to gradually increase the regular budget component of the programme budget of the United Nations Office at Nairobi.

53. The General Assembly, in section I of its resolution 57/292 of 20 December 2002, welcomed the intention of the Secretary-General to continue to strengthen the United Nations Office at Nairobi. By the same resolution, the Assembly also urged him to increase the regular budget component of the Office in future bienniums so as to ensure that it would be able to fully execute programmes and activities within its mandate.

54. In line with the directives of resolutions 57/292 and 58/270, the further strengthening of the regular budget component of the United Nations Office at Nairobi is reflected in the proposed programme budget for the biennium 2006-2007. The proposed net resource increase of $1,011,400, or 1.6 per cent, over the 2004-2005 revised appropriation reflects an effort to strengthen the substantive and support programmes to be implemented at Nairobi. Within that total net increase, the additional requirements for the administrative support, conference servicing and security and safety functions alone are proposed in the amount of $5,686,100, or 17.7 per cent over the related 2004-2005 revised appropriation. These additional requirements include the establishment of 25 new posts under the regular budget to provide administrative and conference services that otherwise would have to be financed from the extrabudgetary resources of UNEP and UN-Habitat. The released extrabudgetary resources of UNEP and UN-Habitat have been reprogrammed for their substantive activities.

55. Overall, a total increase in resources in the amount of $6,626,200 is proposed under sections 1, 2, 14, 15, 28G and 33. This increase is partly offset by the elimination of a one-time provision of $5,614,800, composed of the amount of $1,200,100 appropriated in resolution 58/272 to modernize the conference facilities at the United Nations Office at Nairobi and the amount of $4,414,700 for the strengthening of the security and safety of the United Nations premises approved for the biennium 2004-2005 in resolution 59/276.

56. In accordance with the priority given in the biennial programme plan and priorities for the period 2006-2007 to the promotion of sustained economic growth and sustainable development in accordance with the relevant General Assembly resolutions and recent United Nations conferences, the regular budget resources for UNEP and UN-Habitat at Nairobi also reflect growth of 3.5 and 3.4 per cent respectively.

57. With the implementation of the measures for strengthening the United Nations Office at Nairobi undertaken by the Secretary-General since the biennium 1998-1999, the total regular budget component of resources for the biennium 2006-2007 would comprise more than half of the total resources under section 28G and half of the resources budgeted for the United Nations Office at Nairobi under section 2. A summary of the resources proposed for the United Nations Office at Nairobi is provided in the following table:

(Thousands of United States dollars)

Budget section	*2004-2005 revised appropriation*[a]	*Growth*	*Percentage*	*2006-2007 (before recosting)*
Section 1, Overall policymaking, direction and coordination: Office of the Director-General, United Nations Office at Nairobi	647.3	154.5	23.9	801.8
Section 2, General Assembly and Economic and Social Council affairs and conference management: Conference services, Nairobi	10 094.6	1 576.5	15.6	11 671.1
Section 14, Environment	7 906.5	273.5	3.5	8 180.0
Section 15, Human settlements	14 953.4	512.1	3.4	15 465.5
Section 28G, Administration, Nairobi	13 512.5	2 573.2	19.0	16 085.7
Section 32, Construction, alteration, improvement and major maintenance	9 362.7	(5 614.8)	(60.0)	3 747.9
Section 33, Safety and security, Nairobi	7 465.4	1 536.4	20.6	9 001.8
Total	**63 942.4**	**1 011.4**	**1.6**	**64 953.8**

[a] Reflects resources budgeted at the Nairobi duty station for sections/offices listed (i.e., liaison offices in New York for UNEP and UN-Habitat are excluded).

Information technology

58. For the biennium 2006-2007, information technology resources amount to $234.8 million, reflecting an increase of $15.7 million, as set out in the following table:

(Thousands of United States dollars)

Section		*2004-2005 revised appropriation*	*Resource growth*		*2006-2007 estimates*[a]
			Amount	*Percentage*	
1	Overall policymaking, direction and coordination	1 373.5	18.2	1.3	1 391.7
2	General Assembly and Economic and Social Council affairs and conference management	22 808.1	772.3	3.4	23 580.4
3	Political affairs	15 761.1	119.3	0.8	15 880.4
4	Disarmament	510.3	63.2	12.4	573.5
5	Peacekeeping operations	4 673.9	205.3	4.4	4 879.2
6	Peaceful uses of outer space	237.3	(22.3)	(9.4)	215.0
7	International Court of Justice	581.7	(145.5)	(25.0)	436.2
8	Legal affairs	2 464.9	21.4	0.9	2 486.3
9	Economic and social affairs	7 760.8	1 022.4	13.2	8 783.2
10	Least developed countries, landlocked developing countries and small island developing States	81.6	10.3	12.6	91.9
11	United Nations support for the New Partnership for Africa's Development	44.6	61.3	137.4	105.9
12	Trade and development	7 510.6	(851.0)	(11.3)	6 659.6
14	Environment	202.4	4.3	2.1	206.7

Section		2004-2005 revised appropriation	Resource growth		2006-2007 estimates[a]
			Amount	Percentage	
15	Human settlements	—	2.9	0.0	2.9
16	International drug control, crime prevention and criminal justice	604.2	273.8	45.3	878.0
17	Economic and social development in Africa	3 928.0	375.0	9.5	4 303.0
18	Economic and social development in Asia and the Pacific	2 734.6	257.7	9.4	2 992.3
19	Economic development in Europe	4 687.8	(32.0)	(0.7)	4 655.8
20	Economic and social development in Latin America and the Caribbean	4 966.6	54.1	1.1	5 020.7
21	Economic and social development in Western Asia	2 667.1	242.1	9.1	2 909.2
23	Human rights	3 698.1	16.1	0.4	3 714.2
24	Protection of and assistance to refugees	—	1.2	0.0	1.2
25	Palestine refugees	1 948.1	1.5	0.1	1 949.6
26	Humanitarian assistance	2 357.2	34.6	1.5	2 391.8
27	Public information	5 183.4	662.6	12.8	5 846.0
28	Management and support services	106 142.2	5 395.0	5.1	111 537.2
29	Internal oversight	768.5	(3.9)	(0.5)	764.6
30	Jointly financed administrative activities	174.9	53.4	30.5	228.3
32	Construction, alteration, improvement and major maintenance	14 359.0	7 291.8	50.8	21 650.8
33	Safety and security	899.2	(218.9)	(24.3)	680.3
	Total	**219 129.7**	**15 686.2**	**7.2**	**234 815.9**

[a] At 2004-2005 revised rates.

59. Recent reports on the information and communication technology strategy include a report of the Secretary-General in which he summarized the outcome of the work done during 2004 on implementation of initiatives related to the required "building blocks" and on the strengthening of the governance aspects of the information and communication technology strategy (A/59/265). The report also included information on the impact of the information and communication technology networks on the operations of the United Nations. An addendum was issued covering arrangements for financial and technical support of the Galaxy system (A/59/265/Add.1). In addition, a separate report on the implementation of the Official Document System was issued as an addendum to the first performance report on the budget for 2004-2005 (A/59/578/Add.1). Pursuant to section XI, paragraph 47, of resolution 59/276, the results of the technical study on information and communication technology security, business continuity and disaster recovery will be submitted to the General Assembly for its consideration at the sixtieth session.

60. Proposals for 2006-2007 reflect the increasing importance of information technology in the work of the Organization and the resulting investment in information technology within individual budget sections, often through the reallocation of resources from non-information technology areas. Adjustments planned for the period reflect mainly: (a) an increased demand for operational services at Headquarters, with the establishment of provisions for Headquarters-based departments and offices to cover their respective shares of centrally provided data-processing infrastructure services and support costs; and (b) continued investment in upgrading and improving technological

and communication infrastructures at the main duty stations, in particular at regional headquarters and regional commissions, to bring them on par with the infrastructure level existing at Headquarters and to standardize the system and support existing and future applications requiring real-time connectivity across the Organization.

61. Over the course of the past six years, a complex and diverse combination of network infrastructure, local area network (LAN) servers and application servers, personal computers and application software has evolved at Headquarters. In the course of implementing substantive programmes, many departments have developed and deployed applications that require extensive installation and maintenance of servers and related storage and backup facilities. Several solutions have been gradually introduced in recent years, including the implementation of storage area networks and network attached storage to provide the necessary centralized storage and backup services to departments, thereby eliminating the requirement for departments to manage individual LAN servers or the storage attached to them. Proposals for 2006-2007 would ensure the capacity to handle the significantly increased demand for such services. The proposals would also meet the challenge of ensuring structured, centralized management of the diverse types of infrastructure services and support and utilize available resources so as to realize benefits of economies of scale, while at the same time ensuring the alignment of a portion of the costs with the accountable departments and offices. In this respect, additional requirements of $4.6 million are proposed under section 28D, and amounts totalling $4.3 million are proposed under other budget sections for Headquarters-based departments and offices to cover their portion of the costs. While the amount of $4.3 million has been budgeted under the related sections for the departments and offices concerned, those resources would be subject to central management by the Office of Central Support Services.

62. Under section 28D, the additional provision for information and communication technology activities in the amount of $4.6 million would ensure that capacity to meet user demands was maintained within the Office of Central Support Services at a level that would permit effective programme delivery. The additional requirements relate mainly to increased demand for operational services related to the Internet, servers, databases, storage and e-mail at Headquarters, the development of enterprise-wide applications and the additional costs of maintaining the network and servers. The increases are partly offset by decreases under other staff costs, consultants and supplies and materials based on past expenditure patterns and under data-processing equipment because of lower requirements for telecommunication equipment and replacement of office automation equipment in the Office of Central Support Services.

63. As regards other Headquarters-based departments and offices, additional provisions amounting to $4.3 million have been proposed to cover the respective shares of centrally provided data-processing infrastructure services and support costs, as set out in the following table:

(Thousands of United States dollars)

Budget section		*Contractual services*	*General operating expenses*	*Total*
1	Overall policymaking, direction and coordination	43.0	21.1	64.1
2	General Assembly and Economic and Social Council affairs and conference management	610.7	299.8	910.5
3	Political affairs	141.5	55.0	196.5
4	Disarmament	20.9	36.8	57.7
5	Peacekeeping operations	77.4	49.0	126.4

Budget section		Contractual services	General operating expenses	Total[a]
8	Legal affairs	100.3	86.5	186.8
9	Economic and social affairs	834.6	187.8	1 022.4
10	Least developed countries, landlocked developing countries and small island developing States	8.0	2.0	10.0
11	United Nations support for the New Partnership for Africa's Development	8.0	2.0	10.0
14	Environment	3.4	0.9	4.3
15	Human settlements	2.3	0.6	2.9
24	Protection of and assistance to refugees	0.9	0.3	1.2
25	Palestine refugees	1.2	0.3	1.5
26	Humanitarian assistance	84.2	43.8	128.0
27	Public information	391.4	281.4	672.8
28A	Office of the Under-Secretary-General for Management	55.1	34.9	90.0
28B	Office of Programme Planning, Budget and Accounts	161.4	102.1	263.5
28C	Office of Human Resources Management	131.4	207.7	339.1
29	Internal oversight	43.5	34.8	78.3
33	Safety and security	98.9	45.1	144.0
	Total	**2 818.1**	**1 491.9**	**4 310.0**

[a] At 2004-2005 revised rates.

64. As regards information technology projects under section 32, Construction, alteration, improvement and major maintenance, provisions for upgrading and improving technological and communication infrastructures at all main duty stations amount to $21.7 million, reflecting an increase of $7.3 million. In particular, special emphasis has been given to the upgrading of the United Nations enterprise network infrastructure at regional headquarters and regional commissions to bring them on par with the infrastructure level existing at Headquarters and to standardize the system and support existing and future applications requiring real-time connectivity across the Organization. An investment of $7,724,900 is proposed for that purpose, and project implementation will be overseen and coordinated by the Office of Central Support Services to facilitate the system-wide acquisition of equipment and services and ensure a unified approach and application of standards for implementation at all main locations.

Training

65. As in previous programme budgets, resources for training have been included to support the process of reform undertaken by the Secretary-General and to enhance the skills of staff at all levels, in line with the objective of the Organization to build a more versatile and multi-skilled staff. Total training resources for the biennium amount to $25.6 million.

66. Centrally managed staff development and training programmes will continue to be aimed at promoting a culture of continuous learning, strengthening leadership and management and building organizational competencies, as well as increasing the capacity of departments to lead and manage change. Accordingly, centrally managed staff development and training programmes amount to $16.1 million, reflecting an increase of $250,000 proposed for senior management leadership

programmes in line with the increased emphasis on leadership development and performance management during 2006-2007. Training resources will also be utilized to support the building blocks of human resources reform, with priority given in the biennium 2006-2007 to mobility and career development.

67. In accordance with relevant General Assembly resolutions, language training will continue to be offered in the six official languages of the United Nations. In addition, programmes will promote multilingualism through the strengthening of linguistic skills and cross-cultural understanding.

68. A substantial component of the provision for training resources will be aimed at maintaining and enhancing the skills of security personnel in accordance with the measures approved to strengthen safety and security at the United Nations. Higher security standards and ever-changing security requirements have underscored the need for the organization to extend security training beyond basic training in order to ensure that security staff can efficiently carry out an increasing number of specialized functions.

69. Training resources for the 2006-2007 biennium are broken down as follows:

Centrally managed provisions for training	
Leadership development and performance management	5 846 500
Substantive and technical skills and career support	4 855 100
Information technology	3 138 200
Human and financial resources management	2 300 100
Subtotal	**16 139 900**
Language training	7 400 500
Other[a]	2 086 200
Total	**25 626 600**

[a] Includes safety and security training and the United Nations share of jointly financed training activities.

Gender mainstreaming

70. Since the biennium 2000-2001, the concept of gender mainstreaming has been included in the programme budget pursuant to the adoption of agreed conclusions of the Economic and Social Council (1997/2) and General Assembly resolution 52/100 of 12 December 1997, by which the Assembly requested all bodies that dealt with programme and budgetary matters, including the Committee for Programme and Coordination, to ensure that all programmes, plans and programme budgets visibly mainstreamed a gender perspective. The Economic and Social Council's agreed conclusions defined gender mainstreaming as "the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels". This goes beyond the issue of gender balance with respect to the composition of the Secretariat, which focuses on the need to hire and promote more women.

71. While the budget document may be considered a gender-neutral instrument, the purpose of gender mainstreaming is to ensure that the work programmes of the Organization are not, at the same time, gender-blind. The experience of recent bienniums has shown that programme managers have become more sensitive to the fact that the work carried out by the Organization may have a different impact on women and men. By paying greater attention to gender analysis, programme managers have become more keenly aware of the impact of their work on the intended beneficiaries in terms of gender. Whether or not policies, programmes or projects have a positive or negative impact on women or men or whether the gender perspective has been factored into the

problems to be addressed are questions that need to be posed when designing the programme of work and selecting the most appropriate outputs to be delivered.

72. As in the past, outputs in the proposed programme budget clearly show the inclusion of gender mainstreaming in the work of the Organization. The review of outputs listed in the programme budget for 2006-2007 shows that the gender perspective has been included in outputs listed in 19 sections. The gender perspective is clearly taken into account in those sections, and is also factored into the activities of an even broader range of sections. Twenty sections of the budget include an explicit reference to the gender dimension within the logical framework, resulting from 53 expected accomplishments and 55 indicators of achievement that include specific measurements relating to gender mainstreaming.

Extrabudgetary resources

73. The level of extrabudgetary resources anticipated during the biennium 2006-2007 is included in table 8. In summary, extrabudgetary resources in 2006-2007 are projected to finance a total of 9,587 posts, the grade distribution of which is as shown in the table below. This compares with a total of 8,808 posts for the biennium 2004-2005. The total includes posts for support services and substantive activities financed from operational funds at established United Nations offices, as well as posts financed from the support account for peacekeeping operations. A net increase in the number of posts reflected in the following table, notably at the P-1 to P-4 levels as well as at the Local level, is related largely to section 24, Protection of and assistance to refugees:

Category	*2004-2005 estimate*	*2006-2007 estimate*	*Change*
Professional and above			
ASG	3	3	—
D-2	34	33	(1)
D-1	157	153	(4)
P-5	432	413	(19)
P-4/3	2 146	2 208	62
P-2/1	402	471	69
Subtotal	**3 174**	**3 281**	**107**
General Service			
Principal level	105	111	6
Other level[a]	5 529	6 195	666
Subtotal	**5 634**	**6 306**	**672**
Total	**8 808**	**9 587**	**779**

[a] Includes Security Service, Trades and Crafts, Local level, National officer and Field Service posts.

74. During the biennium, extrabudgetary resources estimated at $5.6 billion, reflecting a net increase of approximately $184.9 million, will be utilized for a variety of support, substantive and operational activities in the areas of conflict resolution, peacemaking, electoral assistance, mine action, dissemination and wider appreciation of international law, central support services and outreach activities at regional disarmament centres, among others. This distribution by section is shown in table 8.

75. The level of extrabudgetary resources to be received during a biennium and the number of posts to be funded cannot be determined with complete precision owing to the nature of voluntary contributions. As a result, estimates for current periods tend to be more precise than projections

made for future budget periods. In using such information for extrabudgetary fund analysis, care should be taken with regard to trend analysis, as conclusions drawn on the basis of small variances from one period to the next may not be any more than a reflection of the lower quality of data projected for future periods as compared with more definitive data for current periods. For the biennium 2006-2007, an overall increase of 3.3 per cent is projected as a net result of a number of increases and decreases in extrabudgetary funding estimates for planned operations in various areas, including a projected increase in funding of $205.0 million under section 25, Palestine refugees.

Tables

Table 1 **Total budget**

(Thousands of United States dollars)

	2004-2005	2006-2007	Increase (decrease) Amount	Increase (decrease) Percentage
Regular budget				
Expenditure	3 608 173.9	3 803 788.9	195 615.0	5.4
General income	28 238.2	26 519.5	(1 718.7)	(6.1)
Subtotal	**3 579 935.7**	**3 777 269.4**	**197 333.7**	**5.5**
Staff assessment income	415 613.7	437 938.9	22 325.2	5.4
Net regular budget	3 164 322.0	3 339 330.5	175 008.5	5.5
Extrabudgetary				
Support activities	830 610.8	883 675.4	53 064.6	6.4
Substantive activities	1 652 765.8	1 676 666.1	23 900.3	1.4
Operational activities	2 962 865.7	3 070 778.6	107 912.9	3.6
Total extrabudgetary	**5 446 242.3**	**5 631 120.1**	**184 877.8**	**3.4**
Total net budget	**8 610 564.3**	**8 970 450.6**	**359 886.3**	**4.2**

Table 2 **Posts by source of funds**

	2004-2005	2006-2007	Increase (decrease) Amount	Increase (decrease) Percentage
Regular budget				
Expenditure	9 538	9 528	(10)	(0.1)
Income	103	102	(1)	(1.0)
Subtotal	**9 641**	**9 630**	**(11)**	**(0.1)**
Extrabudgetary				
Support activities	4 141	3 085	(1 056)	(25.5)
Substantive activities	890	2 986	2 096	235.5
Operational activities	3 777	3 516	(261)	(6.9)
Subtotal	**8 808**	**9 587**	**779**	**8.8**
Total	**18 449**	**19 217**	**768**	**4.2**

Table 3. **Summary of the proposed programme budget for the biennium 2006-2007**

(Thousands of United States dollars)

	2002-2003 expenditure	2004-2005 appropriation	Resource growth		Total before recosting	Recosting	2006-2007 estimate
			Amount	Percentage			
Part I							
Overall policymaking, direction and coordination	542 036.7	621 799.7	(4 255.5)	(0.7)	617 544.2	38 399.3	655 943.5
1. Overall policymaking, direction and coordination	51 517.3	61 543.2	500.8	0.8	62 044.0	3 769.6	65 813.6
2. General Assembly and Economic and Social Council affairs and conference management	490 519.4	560 256.5	(4 756.3)	(0.8)	555 500.2	34 629.7	590 129.9
Part II							
Political affairs	357 950.9	545 130.8	(4 370.7)	(0.8)	540 760.1	12 091.7	552 851.8
3. Political affairs	261 957.9	427 627.2	(2 444.0)	(0.6)	425 183.2	4 186.5	429 369.7
4. Disarmament	15 920.1	18 739.9	9.9	0.1	18 749.8	1 118.6	19 868.4
5. Peacekeeping operations	75 850.5	92 859.8	(1 932.2)	(2.1)	90 927.6	6 372.6	97 300.2
6. Peaceful uses of outer space	4 222.4	5 903.9	(4.4)	(0.1)	5 899.5	414.0	6 313.5
Part III							
International justice and law	62 992.6	75 570.0	1 039.0	1.4	76 609.0	4 225.3	80 834.3
7. International Court of Justice	28 100.0	34 936.0	428.6	1.2	35 364.6	1 597.7	36 962.3
8. Legal affairs	34 892.6	40 634.0	610.4	1.5	41 244.4	2 627.6	43 872.0
Part IV							
International cooperation for development	295 140.8	355 738.4	884.8	0.2	356 623.2	22 346.6	378 969.8
9. Economic and social affairs	126 371.0	143 027.7	2 112.3	1.5	145 140.0	9 005.3	154 145.3
10. Least developed countries, landlocked developing countries and small island developing States	2 128.6	4 358.6	366.9	8.4	4 725.5	272.9	4 998.4
11. United Nations support for the New Partnership for Africa's Development	5 801.4	9 575.0	165.4	1.7	9 740.4	581.8	10 322.2
12. Trade and development	92 665.1	114 802.3	(2 271.4)	(2.0)	112 530.9	7 847.8	120 378.7
13. International Trade Centre UNCTAD/WTO	20 560.2	26 136.3	(211.8)	(0.8)	25 924.5	77.4	26 001.9
14. Environment	8 998.6	10 915.8	277.8	2.5	11 193.6	919.4	12 113.0
15. Human settlements	13 543.8	16 012.8	515.0	3.2	16 527.8	1 438.7	17 966.5
16. International drug control, crime prevention and criminal justice	25 072.1	30 909.9	(69.4)	(0.2)	30 840.5	2 203.3	33 043.8
Part V							
Regional cooperation for development	350 681.6	395 309.4	782.5	0.2	396 091.9	25 314.6	421 406.5
17. Economic and social development in Africa	78 411.2	96 242.0	100.0	0.1	96 342.0	6 016.2	102 358.2
18. Economic and social development in Asia and the Pacific	58 612.6	65 067.1	308.1	0.5	65 375.2	3 858.4	69 233.6
19. Economic development in Europe	46 611.9	54 761.8	(22.1)	—	54 739.7	3 846.6	58 586.3
20. Economic and social development in Latin America and the Caribbean	73 127.7	85 371.4	326.5	0.4	85 697.9	7 019.5	92 717.4
21. Economic and social development in Western Asia	50 017.1	50 995.6	70.0	0.1	51 065.6	2 585.4	53 651.0

	2002-2003 expenditure	2004-2005 appropriation	Resource growth		Total before recosting	Recosting	2006-2007 estimate
			Amount	Percentage			
22. Regular programme of technical cooperation	43 901.1	42 871.5	0.0	—	42 871.5	1 988.5	44 860.0
Part VI							
Human rights and humanitarian affairs	147 712.1	189 731.5	(255.3)	(0.1)	189 476.2	8 918.2	198 394.4
23. Human rights	48 149.8	64 571.3	(1 376.8)	(2.1)	63 194.5	4 298.7	67 493.2
24. Protection of and assistance to refugees	49 244.2	66 243.9	(458.6)	(0.7)	65 785.3	1 519.9	67 305.2
25. Palestine refugees	29 386.6	34 641.0	555.8	1.6	35 196.8	1 776.9	36 973.7
26. Humanitarian assistance	20 931.5	24 275.3	1 024.3	4.2	25 299.6	1 322.7	26 622.3
Part VII							
Public information	150 942.4	162 322.6	(307.1)	(0.2)	162 015.5	10 724.0	172 739.5
27. Public information	150 942.4	162 322.6	(307.1)	(0.2)	162 015.5	10 724.0	172 739.5
Part VIII							
Common support services	459 916.6	477 820.5	(365.1)	(0.1)	477 455.4	29 086.0	506 541.4
28. Management and central support services	459 916.6	477 820.5	(365.1)	(0.1)	477 455.4	29 086.0	506 541.4
A. Office of the Under-Secretary-General for Management	10 099.3	11 518.0	(297.2)	(2.6)	11 220.8	752.9	11 973.7
B. Office of Programme Planning, Budget and Accounts	26 427.4	29 460.1	(370.0)	(1.3)	29 090.1	1 986.6	31 076.7
C. Office of Human Resources Management	51 008.1	58 562.3	229.5	0.4	58 791.8	3 652.9	62 444.7
D. Office of Central Support Services	233 298.5	229 877.8	(379.4)	(0.2)	229 498.4	13 910.1	243 408.5
E. Administration, Geneva	97 437.6	102 258.1	(2 359.4)	(2.3)	99 898.7	4 693.9	104 592.6
F. Administration, Vienna	27 206.2	32 631.7	238.2	0.7	32 869.9	1 781.4	34 651.3
G. Administration, Nairobi	14 439.5	13 512.5	2 573.2	19.0	16 085.7	2 308.2	18 393.9
Part IX							
Internal oversight	21 380.0	24 187.0	299.9	1.2	24 486.9	1 646.0	26 132.9
29. Internal oversight	21 380.0	24 187.0	299.9	1.2	24 486.9	1 646.0	26 132.9
Part X							
Jointly financed administrative activities and special expenses	88 551.2	91 701.1	6 546.0	7.1	98 247.1	8 698.9	106 946.0
30. Jointly financed administrative activities	18 270.0	10 445.2	247.5	2.4	10 692.7	699.5	11 392.2
31. Special expenses	70 281.2	81 255.9	6 298.5	7.8	87 554.4	7 999.4	95 553.8
Part XI							
Capital expenditures	88 693.1	104 566.6	(35 574.2)	(34.0)	68 992.4	3 202.4	72 194.8
32. Construction, alteration, improvement and major maintenance	88 693.1	104 566.6	(35 574.2)	(34.0)	68 992.4	3 202.4	72 194.8
Part XII							
Safety and security	—	140 037.1	31 644.6	22.6	171 681.7	12 557.9	184 239.6
33. Safety and security	—	140 037.1	31 644.6	22.6	171 681.7	12 557.9	184 239.6
Part XIII							
Development Account	13 065.0	13 065.0	—	—	13 065.0	—	13 065.0
34. Development Account	13 065.0	13 065.0	—	—	13 065.0	—	13 065.0

	2002-2003 expenditure	2004-2005 appropriation	Resource growth		Total before recosting	Recosting	2006-2007 estimate
			Amount	Percentage			
Part XIV							
Staff assessment	385 517.3	411 194.2	4 207.7	1.0	415 401.9	18 127.5	433 529.4
35. Staff assessment	385 517.3	411 194.2	4 207.7	1.0	415 401.9	18 127.5	433 529.4
Total, regular budget	**2 964580.3**	**3 608 173.9**	**276.6**	**0.0**	**3 608 450.5**	**195 338.4**	**3 803 788.9**

Table 4. **Summary of 2006-2007 regular budget estimates by object of expenditure**

(Thousands of United States dollars)

Object of expenditure	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	1 560 715.6	1 800 846.4	40 054.5	2.2	1 840 900.9	129 318.8	1 970 219.7
Other staff costs	293 679.4	358 532.6	(173 134.3)	(48.3)	185 398.3	12 418.6	197 816.9
Non-staff compensation	3 680.8	9 742.0	133.7	1.4	9 875.7	115.4	9 991.1
Consultants and experts	23 876.0	41 577.4	(22 100.5)	(53.2)	19 476.9	926.3	20 403.2
Travel of representatives	20 709.4	24 978.5	(481.7)	(1.9)	24 496.8	1 239.8	25 736.6
Travel of staff	36 066.0	42 790.2	(14 273.7)	(33.4)	28 516.5	1 443.4	29 959.9
Contractual services	79 489.7	99 504.5	(687.5)	(0.7)	98 817.0	4 930.4	103 747.4
General operating expenses	223 008.6	288 895.4	(74 998.9)	(26.0)	213 896.5	11 153.9	225 050.4
Hospitality	887.9	1 295.6	(259.3)	(20.0)	1 036.3	49.5	1 085.8
Supplies and materials	27 896.9	43 258.1	(11 358.8)	(26.3)	31 899.3	1 657.9	33 557.2
Furniture and equipment	51 820.5	103 636.3	(67 302.4)	(64.9)	36 333.9	1 743.5	38 077.4
Improvement of premises	49 690.2	116 775.0	(47 782.6)	(40.9)	68 992.4	3 202.4	72 194.8
Grants and contributions	164 693.0	222 276.2	12 311.1	5.5	234 587.3	7 022.5	241 609.8
Other [a]	428 366.1	454 065.7	360 157.0	79.3	814 222.7	20 116.0	834 338.7[a]
Total	**2 964 580.1**	**3 608 173.9**	**276.6**	**0.0**	**3 608 450.5**	**195 338.4**	**3 803 788.9**

[a] Includes a lump-sum provision for special political missions.

Table 5. **Established and temporary posts authorized for the biennium 2004-2005 and proposed for the biennium 2006-2007 under the regular budget**

	Professional category and above								
Budget section	*DSG/USG*	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*
1. Overall policymaking, direction and coordination									
2004-2005	4	2	7	11	17	16	10	3	70
New posts	—	—		—	1	—	1	-	2
Abolition	(1)	—	—	—	(1)	(2)	(1)	—	(5)
2006-2007	**3**	**2**	**7**	**11**	**17**	**14**	**10**	**3**	**67**
2. General Assembly and Economic and Social Council affairs and conference management									
2004-2005	1	1	4	21	157	378	357	31	950
New posts	—	—	—	—	—	9	3	—	12
Redeployment	—	—	—	—	—	—	—	—	—
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**1**	**4**	**21**	**157**	**387**	**360**	**31**	**962**
3. Political affairs									
2004-2005	2	2	7	13	35	35	35	11	140
New posts	—	—	—	—	—	1	1	—	2
Abolition	—	—	—	—	—	—	(1)	(1)	(2)
2006-2007	**2**	**2**	**7**	**13**	**35**	**36**	**35**	**10**	**140**
4. Disarmament									
2004-2005	1	—	2	3	12	9	4	4	35
New posts	—	—	—	—	1	—	—	—	1
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**—**	**2**	**3**	**13**	**9**	**4**	**4**	**36**
5. Peacekeeping operations									
2004-2005	1	3	6	7	8	9	9	9	52
2006-2007	**1**	**3**	**6**	**7**	**8**	**9**	**9**	**9**	**52**
6. Peaceful uses of outer space									
2004-2005	—	—	1	1	2	5	3	3	15
2006-2007	**—**	**—**	**1**	**1**	**2**	**5**	**3**	**3**	**15**
7. International Court of Justice									
2004-2005	—	1	1	1	3	13	16	10	45
New posts	—	—	—	—	—	1	1	—	2
2006-2007	**—**	**1**	**1**	**1**	**3**	**14**	**17**	**10**	**47**
8. Legal affairs									
2004-2005	1	1	4	7	18	18	24	12	85
New posts	—	—	—	—	—	—	—	1	1
Reclassification	—	—	—	—	—	1	(2)	1	—
2006-2007	**1**	**1**	**4**	**7**	**18**	**19**	**22**	**14**	**86**
9. Economic and social affairs									
2004-2005	1	3	10	34	65	90	66	49	318
New posts	—	—	—	—	1	—	2	—	3
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**3**	**10**	**34**	**66**	**90**	**68**	**49**	**321**

General Service and related categories							
Principal level	*Other level*	*Security Service*	*Local level*	*Field Service*[a]	*Trades and Crafts*	*Subtotal*	*Total*
13	64	—	2	—	—	79	149
—	2	—	—	—	—	2	4
(1)	(2)	—	—	—	—	(3)	(8)
12	**64**	**—**	**2**	**—**	**—**	**78**	**145**
83	788	—	15	—	78	964	1 914
—	—	—	—	—	—	—	12
—	(2)	—	—	—	—	(2)	(2)
—	(23)	—	—	—	(2)	(25)	(25)
83	**763**	**—**	**15**	**—**	**76**	**937**	**1 899**
6	87	6	24	4	—	127	267
—	—	—	—	—	—	—	2
—	(4)	—	—	—	—	(4)	(6)
6	**83**	**6**	**24**	**4**	**—**	**123**	**263**
4	16	—	—	—	—	20	55
—	—	—	—	—	—	—	1
—	(1)	—	—	—	—	(1)	(1)
4	**15**	**—**	**—**	**—**	**—**	**19**	**55**
1	23	—	168	137	—	329	381
1	**23**	**—**	**168**	**137**	**—**	**329**	**381**
—	5	—	—	—	—	5	20
—	**5**	—	—	—	—	**5**	**20**
6	47	—	—	—	—	53	98
—	—	—	—	—	—	—	2
6	**47**	**—**	**—**	**—**	**—**	**53**	**100**
11	50	—	—	—	—	61	146
—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—
11	**50**	**—**	**—**	**—**	**—**	**61**	**147**
33	191	—	—	—	—	224	542
—	—	—	—	—	—	—	3
—	(2)	—	—	—	—	(2)	(2)
33	**189**	**—**	**—**	**—**	**—**	**222**	**543**

Budget section	Professional category and above								
	DSG/USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*
10. Least developed countries, landlocked developing countries and small island developing States									
2004-2005	1	—	1	1	2	3	1	1	10
New posts	—	—	—	—	—	—	1	—	1
Redeployment	—	—	—	—	1	(1)	—	—	—
2006-2007	**1**	**—**	**1**	**1**	**3**	**2**	**2**	**1**	**11**
11. United Nations support for the New Partnership for Africa's Development									
2004-2005	1	—	1	2	4	4	7	—	19
2006-2007	**1**	**—**	**1**	**2**	**4**	**4**	**7**	**—**	**19**
12. Trade and development									
2004-2005	1	1	6	17	46	55	71	31	228
New posts	—	—	—	—	—	1	1	3	5
Reclassification	—	—	—	1	(1)	—	—	—	—
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**1**	**6**	**18**	**45**	**56**	**72**	**34**	**233**
14. Environment									
2004-2005	1	—	3	1	8	10	4	2	29
New posts	—	—	—	—	—	—	1	—	1
2006-2007	**1**	**—**	**3**	**1**	**8**	**10**	**5**	**2**	**30**
15. Human settlements									
2004-2005	1	—	1	4	8	17	12	5	48
New posts	—	—	—	—	—	1	1	—	2
2006-2007	**1**	**—**	**1**	**4**	**8**	**18**	**13**	**5**	**50**
16. International drug control, crime prevention and criminal justice									
2004-2005	1	—	2	4	12	24	20	10	73
New posts	—	—	—	—	—	2	—	—	2
2006-2007	**1**	**—**	**2**	**4**	**12**	**26**	**20**	**10**	**75**
17. Economic and social development in Africa									
2004-2005	1	—	1	16	41	61	72	29	221
Reclassification	—	—	—	—	—	—	1	—	1
2006-2007	**1**	**—**	**1**	**16**	**41**	**61**	**73**	**29**	**222**
18. Economic and social development in Asia and the Pacific									
2004-2005	1	—	1	11	29	55	47	34	178
New posts	—	—	—	—	3	1	—	1	5
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**—**	**1**	**11**	**32**	**56**	**47**	**35**	**183**
19. Economic development in Europe									
2004-2005	1	—	1	9	23	32	33	20	119
2006-2007	**1**	**—**	**1**	**9**	**23**	**32**	**33**	**20**	**119**
20. Economic and social development in Latin America and the Caribbean									
2004-2005	1	—	1	13	28	59	47	43	192
New posts	—	—	—	—	—	1	1	5	7
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**—**	**1**	**13**	**28**	**60**	**48**	**48**	**199**

General Service and related categories							
Principal level	*Other level*	*Security Service*	*Local level*	*Field Service*[a]	*Trades and Crafts*	*Subtotal*	*Total*
—	4	—	—	—	—	4	14
—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—
—	**4**	**—**	**—**	**—**	**—**	**4**	**15**
1	9	—	1	—	—	11	30
1	**9**	**—**	**1**	**—**	**—**	**11**	**30**
12	155	—	—	—	—	167	395
—	—	—	—	—	—	—	5
—	—	—	—	—	—	—	—
—	(7)	—	—	—	—	(7)	(7)
12	**148**	**—**	**—**	**—**	**—**	**160**	**393**
1	5	—	11	—	—	17	46
—	—	—	—	—	—	—	1
1	**5**	**—**	**11**	**—**	**—**	**17**	**47**
—	2	—	23	—	—	25	73
—	—	—	—	—	—	—	2
—	**2**	**—**	**23**	**—**	**—**	**25**	**75**
3	29	—	—	—	—	32	105
—	—	—	—	—	—	—	2
3	**29**	**—**	**—**	**—**	**—**	**32**	**107**
1	2	—	299	3	—	305	526
—	—	—	—	(1)	—	(1)	—
1	**2**	**—**	**299**	**2**	**—**	**304**	**526**
—	—	—	261	—	—	261	439
—	—	—	—	—	—	—	5
—	—	—	(15)	—	—	(15)	(15)
—	**—**	**—**	**246**	**—**	**—**	**246**	**429**
6	70	—	—	—	—	76	195
6	**70**	**—**	**—**	**—**	**—**	**76**	**195**
—	4	—	283	—	—	287	479
—	—	—	—	—	—	—	7
—	—	—	(10)	—	—	(10)	(10)
—	**4**	**—**	**273**	**—**	**—**	**277**	**476**

	Professional category and above								
Budget section	*DSG/USG*	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*
21. Economic and social development in Western Asia									
2004-2005	1	—	1	7	23	32	26	16	106
New posts	—	—	—	—	—	—	2	2	4
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**—**	**1**	**7**	**23**	**32**	**28**	**18**	**110**
23. Human rights									
2004-2005	1	1	1	4	19	32	45	17	120
New posts	—	—	2	1	—	1	—	—	4
Conversion	—	—	—	—	—	—	2	—	2
2006-2007	**1**	**1**	**3**	**5**	**19**	**33**	**47**	**17**	**126**
24. Protection of and assistance to refugees									
2004-2005	1	1	—	—	—	—	—	—	2
2006-2007	**1**	**1**	**—**	**—**	**—**	**—**	**—**	**—**	**2**
25. Palestine refugees									
2004-2005	1	1	2	12	19	42	20	2	99
New posts	—	—	—	—	—	2	1	—	3
2006-2007	**1**	**1**	**2**	**12**	**19**	**44**	**21**	**2**	**102**
26. Humanitarian assistance									
2004-2005	1	1	2	4	9	11	11	5	44
New posts	—	—	—	—	—	3	2	—	5
2006-2007	**1**	**1**	**2**	**4**	**9**	**14**	**13**	**5**	**49**
27. Public information									
2004-2005	1	—	4	20	37	71	87	60	280
New posts	—	—	—	—	—	4	—	—	4
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**—**	**4**	**20**	**37**	**75**	**87**	**60**	**284**
28. Management and support services									
2004-2005	1	3	12	26	68	99	104	60	373
New posts	—	—	—	1	2	9	6	—	18
Reclassification	—	—	—	1	(1)	—	1	—	1
Redeployment	—	—	—	—	(1)	1	—	—	—
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**1**	**3**	**12**	**28**	**68**	**109**	**111**	**60**	**392**
28A. Office of the Under-Secretary-General for Management									
2004-2005	1	—	2	3	9	3	1	—	19
New posts	—	—	—	—	1	—	—	—	1
Redeployment	—	—	—	—	(1)	1	—	—	—
2006-2007	**1**	**—**	**2**	**3**	**9**	**4**	**1**	**—**	**20**
28B. Office of Programme Planning, Budget and Accounts									
2004-2005	—	1	2	7	7	16	16	9	58
New posts	—	—	—	—	—	1	—	—	1
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**—**	**1**	**2**	**7**	**7**	**17**	**16**	**9**	**59**

General Service and related categories							
Principal level	*Other level*	*Security Service*	*Local level*	*Field Service*[a]	*Trades and Crafts*	*Subtotal*	*Total*
—	—	—	147	3	—	150	256
—	—	—	—	—	—	—	4
—	—	—	(3)	(2)	—	(5)	(5)
—	—	—	144	1	—	145	255
2	55	—	—	—	—	57	177
—	—	—	—	—	—	—	4
—	—	—	—	—	—	—	2
2	55	—	—	—	—	57	183
—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	2
—	11	—	—	—	—	11	110
—	—	—	—	—	—	—	3
—	11	—	—	—	—	11	113
2	15	—	—	—	—	17	61
—	—	—	—	—	—	—	5
2	15	—	—	—	—	17	66
9	236	—	184	39	—	468	748
—	—	—	—	—	—	—	4
—	(5)	—	—	—	—	(5)	(5)
9	231	—	184	39	—	463	747
68	696	—	51	—	103	918	1 291
—	—	—	—	—	—	—	18
—	1	—	—	—	(2)	(1)	—
—	—	—	—	—	—	—	—
(1)	(11)	—	—	—	(1)	(13)	(13)
67	686	—	51	—	100	904	1 296
4	22	—	—	—	—	26	45
—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—
4	22	—	—	—	—	26	46
8	66	-	-	-	-	74	132
-	-	-	-	-	-	-	1
-	(1)	-	-	-	-	(1)	(1)
8	65	-	-	-	-	73	132

Budget section	Professional category and above								
	DSG/USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*
28C. Office of Human Resources Management									
2004-2005	—	1	3	5	16	20	18	11	74
New posts	—	—	—	—	—	—	2	—	2
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**—**	**1**	**3**	**5**	**16**	**20**	**20**	**11**	**76**
28D. Office of Central Support Services									
2004-2005	—	1	2	7	21	32	39	16	118
Reclassification	—	—	—	—	—	—	—	—	—
Abolition	—	—	—	—	—	—	—	—	—
2006-2007	**—**	**1**	**2**	**7**	**21**	**32**	**39**	**16**	**118**
28E. Administration, Geneva									
2004-2005	—	—	1	3	8	14	11	13	50
Reclassification	—	—	—	1	(1)	—	1	(1)	—
2006-2007	**—**	**—**	**1**	**4**	**7**	**14**	**12**	**12**	**50**
28F. Administration, Vienna									
2004-2005	—	—	1	1	4	6	6	2	20
New posts	—	—	—	—	—	—	1	—	1
Reclassification	—	—	—	—	—	—	—	1	1
2006-2007	**—**	**—**	**1**	**1**	**4**	**6**	**7**	**3**	**22**
28G. Administration, Nairobi									
2004-2005	—	—	1	—	3	8	13	9	34
New posts	—	—	—	1	1	8	3	—	13
2006-2007	**—**	**—**	**1**	**1**	**4**	**16**	**16**	**9**	**47**
29. Internal oversight									
2004-2005	1	—	2	3	12	20	15	8	61
New posts	—	—	—	1	—	—	—	—	1
2006-2007	**1**	**—**	**2**	**4**	**12**	**20**	**15**	**8**	**62**
33. Safety and security									
2004-2005	1	—	2	2	8	16	16	6	51
2006-2007	**1**	**—**	**2**	**2**	**8**	**16**	**16**	**6**	**51**
Total regular budget									
2004-2005	**30**	**21**	**86**	**254**	**713**	**1 216**	**1 162**	**481**	**3 963**
New posts	**—**	**—**	**2**	**3**	**8**	**36**	**24**	**12**	**85**
Reclassification	**—**	**—**	**—**	**2**	**(2)**	**1**	**—**	**1**	**2**
Redeployment	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Abolition	**(1)**	**—**	**—**	**—**	**(1)**	**(2)**	**(2)**	**(1)**	**(7)**
Conversion	**—**	**—**	**—**	**—**	**—**	**—**	**2**	**—**	**2**
2006-2007	**29**	**21**	**88**	**259**	**718**	**1 251**	**1 186**	**493**	**4 045**

General Service and related categories							
Principal level	*Other level*	*Security Service*	*Local level*	*Field Service*[a]	*Trades and Crafts*	*Subtotal*	*Total*
13	83	—	—	—	—	96	170
—	—	—	—	—	—	—	2
(1)	(1)	—	—	—	—	(2)	(2)
12	**82**	**—**	**—**	**—**	**—**	**94**	**170**
19	228	—	—	—	103	350	468
—	2	—	—	—	(2)	—	—
—	(9)	—	—	—	(1)	(10)	(10)
19	**221**	**—**	**—**	**—**	**100**	**340**	**458**
18	233	—	—	—	—	251	301
—	—	—	—	—	—	—	—
18	**233**	**—**	**—**	**—**	**—**	**251**	**301**
6	64	—	—	—	—	70	90
—	—	—	—	—	—	—	1
—	(1)	—	—	—	—	(1)	—
6	**63**	**—**	**—**	**—**	**—**	**69**	**91**
—	—	—	51	—	—	51	85
—	—	—	—	—	—	—	13
—	**—**	**—**	**51**	**—**	**—**	**51**	**98**
9	20	—	1	—	—	30	91
—	—	—	—	—	—	—	1
9	**20**	**—**	**1**	**—**	**—**	**30**	**92**
8	162	300	407	—	—	877	928
8	**162**	**300**	**407**	**—**	**—**	**877**	**928**
279	**2 746**	**306**	**1 877**	**186**	**181**	**5 575**	**9 538**
—	2	—	—	—	—	2	87
—	1	—	—	(1)	(2)	(2)	—
—	(2)	—	—	—	—	(2)	(2)
(2)	(55)	—	(28)	(2)	(3)	(90)	(97)
—	—	—	—	—	—	—	2
277	**2 692**	**306**	**1 849**	**183**	**176**	**5 483**	**9 528**

Budget section	Professional category and above								
	DSG/USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*
Income section 3. Services to the public									
2004-2005	—	—	—	—	2	7	3	3	15
Redeployment	—	—	—	—	—	—	—	—	—
Abolition	—	—	—	—	—	—	—	(1)	(1)
2006-2007	—	—	—	—	2	7	3	2	14
Total regular budget and income section 3									
2004-2005	30	21	86	254	715	1 223	1 165	484	3 978
New posts	—	—	2	3	8	36	24	12	85
Reclassification	—	—	—	2	(2)	1	—	1	2
Redeployment	—	—	—	—	—	—	—	—	—
Abolition	(1)	—	—	—	(1)	(2)	(2)	(2)	(8)
Conversion	—	—	—	—	—	—	2	—	2
2006-2007	29	21	88	259	720	1 258	1 189	495	4 059

* Includes National Officer posts.

General Service and related categories							
Principal level	*Other level*	*Security Service*	*Local level*	*Field Service*[a]	*Trades and Crafts*	*Subtotal*	*Total*
9	77	2	—	—	—	88	103
—	2	—	—	—	—	2	2
—	(2)	—	—	—	—	(2)	(3)
9	77	2	—	—	—	88	102
288	2 823	308	1 877	186	181	5 663	9 641
—	2	—	—	—	—	2	87
—	1	—	—	(1)	(2)	(2)	—
—	—	—	—	—	—	—	—
(2)	(57)	—	(28)	(2)	(3)	(92)	(100)
—	—	—	—	—	—	—	2
286	2 769	308	1 849	183	176	5 571	9 630

Table 6 **Rates of exchange of various currencies relative to the United States dollar and annual rates of inflation for 2004 to 2007, by main duty station**

	Rates of exchange				*Average annual rates of inflation (percentage)*			
Duty station (currency)	*2004*[a]	*2005*[a]	*2006*	*2007*	*2004*[a]	*2005*[a]	*2006*	*2007*
Vienna (euro)	0.813	0.813	0.813	0.813	1.8	1.7	1.7	1.7
Santiago (Chilean peso)	610.583	610.583	610.583	610.583	1.1	3.0	3.0	3.0
Addis Ababa (Ethiopian birr)	8.634	8.650	8.650	8.650	5.0	3.5	3.5	3.5
United Nations Military Observer Group in India and Pakistan (rupee)	45.109	45.200	45.200	45.200	4.2	5.7	5.7	5.7
Beirut (Lebanese pound)	1 503.583	1 503.583	1 503.583	1 503.583	2.0	2.0	2.0	2.0
Gaza/United Nations Relief and Works Agency for Palestine Refugees in the Near East/United Nations Truce Supervision Organization (shekel)	4.467	4.467	4.467	4.467	0.0	2.1	2.1	2.1
Nairobi (Kenyan shilling)	78.938	81.170	81.170	81.170	9.0	6.5	6.5	6.5
Mexico (Mexican peso)	11.301	11.520	11.520	11.520	4.4	4.1	4.1	4.1
The Hague (euro)	0.813	0.813	0.813	0.813	1.4	1.5	1.5	1.5
Bangkok (Thai baht)	40.377	41.250	41.250	41.250	2.8	2.5	2.5	2.5
Port of Spain (Trinidad and Tobago dollar)	6.120	6.120	6.120	6.120	5.0	5.0	5.0	5.0
New York (United States dollar)	1.000	1.000	1.000	1.000	2.7	2.5	2.5	2.5
Geneva (Swiss franc)	1.255	1.255	1.255	1.255	0.9	1.1	1.1	1.1
United Nations information centres (United States dollar)[b]	1.000	1.000	1.000	1.000	2.7	2.5	2.5	2.5

[a] Revised 2004-2005 appropriations.

[b] Combined effect of inflation and exchange rate changes.

Table 7 **Post adjustment multiplier and cost-of-living adjustment for 2004 to 2007, by main duty station**

	Post adjustment multiplier (Professional)				*General service salary increases*			
Duty station	*2004[a]*	*2005[a]*	*2006[b]*	*2007[b]*	*2004[a]*	*2005[a]*	*2006*	*2007*
Vienna	46.2	50.7	56.8	58	0.4	1.7	1.7	1.7
Santiago	28.4	29.6	35.5	38.2	1.1	3.0	3.0	3.0
Addis Ababa	31.8	37.7	38.5	40.5	21.7	3.5	3.5	3.5
United Nations Military Observer Group in India and Pakistan	24.7	27.9	32.2	36.4	5.8	5.7	5.7	5.7
Beirut	41.4	46.6	46.7	48.9	2.0	2.0	2.0	2.0
Gaza/United Nations Relief and Works Agency for Palestine Refugees in the Near East/United Nations Truce Supervision Organization	34.8	35.9	38	40.2	2.1	2.1	2.1	2.1
Nairobi	23.4	27.5	30.4	35	0.0	6.5	6.5	6.5
Mexico	30.9	37.1	40.2	43.8	1.3	4.1	4.1	4.1
The Hague	45	49.3	55.3	55.3	1.3	1.5	1.5	1.5
Bangkok	21.8	23.4	26.4	28.7	10.4	2.5	2.5	2.5
Port of Spain	30.9	35.5	37.5	41.6	10.2	5.0	5.0	5.0
New York	56.2	61.9	62.9	65.8	0.8	2.5	2.5	2.5
Security field offices	14.4	14.8	15.5	18.4	0.8	2.5	2.5	2.5
Geneva	60.4	69	75.3	75.8	0.7	1.1	1.1	1.1
United Nations information centres	14.4	14.8	15.5	18.4	0.8	2.5	2.5	2.5

[a] Revised 2004-2005 appropriations.

[b] Multipliers for 2005 onwards are adjusted for the consolidation of 1.88 multiplier points effective 1 January 2005.

Table 8 **Estimates of extrabudgetary funds in the bienniums 2004-2005 and 2006-2007, by section of the programme budget**

(Thousands of United States dollars)

	Support	*Substantive*	*Operational*	*Total*
Part I				
Overall policymaking, direction and coordination				
1. Overall policymaking, direction and coordination				
2004-2005	7 477.0	3 445.0	8 988.3	19 910.3
2006-2007	8 352.0	2 958.6	10 919.8	22 230.4
2. General Assembly and Economic and Social Council affairs and conference management				
2004-2005	20 587.6	11 911.3	—	32 498.9
2006-2007	14 829.3	11 813.3	—	26 642.6
Part II				
Political affairs				
3. Political affairs				
2004-2005	281.9	17 028.2	—	17 310.1
2006-2007	281.9	11 664.2	—	11 946.1
4. Disarmament				
2004-2005	650.2	1 068.5	6 711.1	8 429.8
2006-2007	624.6	771.0	5 913.9	7 309.5
5. Peacekeeping operations				
2004-2005	164 213.7	223 446.2	—	387 659.9
2006-2007	189 507.3	230 241.9	—	419 749.2
6. Peaceful uses of outer space				
2004-2005	—	736.4	—	736.4
2006-2007	—	704.6	—	704.6
Part III				
International justice and law				
8. Legal affairs				
2004-2005	4 631.0	1 108.0	—	5 739.0
2006-2007	5 141.0	1 851.0	—	6 992.0
Part IV				
International cooperation for development				
9. Economic and social affairs				
2004-2005	5 338.1	13 881.1	96 050.0	115 269.2
2006-2007	5 477.1	9 885.6	98 694.0	114 056.7
10. Least developed countries, landlocked developing countries and small island developing States				
2004-2005	—	511.8	—	511.8
2006-2007	—	279.6	—	279.6
11. United Nations support for the New Partnership for Africa's Development				
2004-2005	—	568.0	—	568.0
2006-2007	—	526.0	—	526.0
12. Trade and development				
2004-2005	6 649.0	1 289.0	53 957.6	61 895.6
2006-2007	6 649.0	—	54 497.4	61 146.4
14. Environment				
2004-2005	13 056.2	30 627.9	197 045.7	240 729.8
2006-2007	10 824.2	35 196.2	214 911.0	260 931.4
15. Human settlements				
2004-2005	8 004.6	23 428.2	104 600.0	136 032.8
2006-2007	10 265.3	24 742.2	114 800.0	149 807.5

	Support	*Substantive*	*Operational*	*Total*
16. International drug control, crime prevention and criminal justice				
2004-2005	13 364.3	42 146.3	146 979.6	202 490.2
2006-2007	17 002.0	53 040.0	186 378.0	256 420.0
Part V				
Regional cooperation for development				
17. Economic and social development in Africa				
2004-2005	3 935.8	—	23 630.0	27 565.8
2006-2007	4 137.0	—	18 835.3	22 972.3
18. Economic and social development in Asia and the Pacific				
2004-2005	2 241.4	20.5	19 273.5	21 535.4
2006-2007	1 825.7	4.0	24 251.2	26 080.9
19. Economic development in Europe				
2004-2005	809.7	6 935.4	8 430.8	16 175.9
2006-2007	835.2	6 488.6	6 143.2	13 467.0
20. Economic and social development in Latin America and the Caribbean				
2004-2005	1 825.1	—	19 940.4	21 765.5
2006-2007	1 954.7	—	17 330.7	19 285.4
21. Economic and social development in Western Asia				
2004-2005	266.6	—	3 449.8	3 716.4
2006-2007	395.0	—	3 876.2	4 271.2
Part VI				
Human rights and humanitarian affairs				
23. Human rights				
2004-2005	5 382.1	78 091.6	21 417.8	104 891.5
2006-2007	6 425.4	84 445.8	20 708.4	111 579.6
24. Protection of and assistance to refugees				
2004-2005	383 679.6	1 068 903.4	750 188.2	2 202 771.2
2006-2007	379 220.0	1 070 377.0	573 263.0	2 022 860.0
25. Palestine refugees				
2004-2005	—	—	1 366 520.7	1 366 520.7
2006-2007	—	—	1 571 498.9	1 571 498.9
26. Humanitarian assistance				
2004-2005	11 944.5	50 327.6	135 639.6	197 911.7
2006-2007	12 989.7	56 718.3	148 691.6	218 399.6
Part VII				
Public information				
27. Public information				
2004-2005	815.1	5 077.5	—	5 892.6
2006-2007	899.4	4 354.5	—	5 253.9
Part VIII				
Common support services				
28. Management and support services				
A. Office of the Under-Secretary-General for Management				
2004-2005	2 930.0	96.8	—	3 026.8
2006-2007	5 314.9	—	—	5 314.9
B. Office of Programme Planning, Budget and Accounts				
2004-2005	36 208.1	1 637.9	—	37 846.0
2006-2007	39 317.7	1 429.5	—	40 747.2
C. Office of Human Resources Management				
2004-2005	9 354.8	82.6	42.6	9 480.0
2006-2007	11 179.2	66.6	66.0	11 311.8

	Support	*Substantive*	*Operational*	*Total*
D. Office of Central Support Services				
2004-2005	18 140.9	69 665.7	—	87 806.6
2006-2007	21 044.9	68 940.3	—	89 985.2
E. Administration, Geneva				
2004-2005	26 463.0	—	—	26 463.0
2006-2007	25 101.8	—	—	25 101.8
F. Administration, Vienna				
2004-2005	8 712.3	—	—	8 712.3
2006-2007	9 043.1	—	—	9 043.1
G. Administration, Nairobi				
2004-2005	15 887.6	—	—	15 887.6
2006-2007	13 796.6	—	—	13 796.6
Part IX				
Internal oversight				
29. Internal oversight				
2004-2005	38 954.4	730.9	—	39 685.3
2006-2007	56 187.3	167.3	—	56 354.6
Part X				
Jointly financed administrative activities and special expenses				
31. Special expenses				
2004-2005	11 601.1	—	—	11 601.1
2006-2007	17 955.6	—	—	17 955.6
Part XII				
Safety and security				
33. Safety and security				
2004-2005	7 205.1	—	—	7 205.1
2006-2007	7 098.5	—	—	7 098.5
Total				
2004-2005	**830 610.8**	**1 652 765.8**	**2 962 865.7**	**5 446 242.3**
2006-2007	**883 675.4**	**1 676 666.1**	**3 070 778.6**	**5 631 120.1**

Annex I

Results-based budgeting definitions

An *objective* in programme budgeting refers to an overall desired achievement involving a process of change and aimed at meeting certain needs of identified end-users within a given period of time.

An *expected accomplishment* is a desired outcome involving benefits to end-users, expressed as a quantitative or qualitative standard, value or rate. Accomplishments are the direct consequence or effect of the generation of outputs and lead to the fulfilment of a certain objective.

Indicators of achievement are used to measure whether and/or the extent to which the objectives and/or expected accomplishments have been achieved. Indicators correspond either directly or indirectly to the objective or the expected accomplishment for which they are used to measure performance.

External factors are events and/or conditions that are beyond the control of those responsible for an activity but that have an influence on the success or failure of the activity. They may be anticipated in the form of assumptions or they may be unanticipated.

Outputs are final products or services delivered by a programme or subprogramme to end-users, such as reports, publications, training, servicing of meetings, or advisory, editorial, translation or security services, which an activity is expected to produce in order to achieve its objectives.

Annex II

Guidelines for the operation of a reserve fund for adjustments resulting from variations in respect of currency fluctuation, inflation in non-staff costs and statutory cost increases for staff[a]

1. The programme budget shall contain a section that will include provisions for adjustments that may be required as a result of variations in the forecast included in the programme budget in respect of currency fluctuation, inflation in non-staff costs and statutory cost increases for staff. That section shall be entitled "reserve fund".

2. In off-budget years, the General Assembly shall decide on the level of the reserve fund, which will be included in the proposed programme budget for the next biennium.

3. The Secretary-General shall, prior to each appropriation stage, submit to the General Assembly for its approval the adjustments required as a result of variations in the forecast included in the programme budget in respect of currency fluctuation, inflation in non-staff costs and statutory cost increases for staff.

4. The adjustments approved by the General Assembly will be reflected in the appropriations. When such adjustments result in additional requirements, they will be reflected under the relevant sections of the programme budget and will be accompanied by a commensurate reduction in the reserve fund section of the programme budget. When such adjustments result in reductions, they will be reflected under the relevant sections and will be accompanied by a commensurate increase in the reserve fund section up to the level initially approved for the section. Any surplus would be classified as miscellaneous income.

5. If the amount of funds in the reserve fund section of the programme budget is insufficient to provide for the additional requirements resulting from variations in the forecast included in the programme budget in respect of currency fluctuation, inflation in non-staff costs and statutory increases for staff, the Secretary-General, in submitting the proposed adjustments to the General Assembly, shall make proposals regarding the manner in which the shortfall should be covered.

6. At the end of the biennium, any residual amount in the reserve fund section shall be surrendered in the context of the final appropriations for the biennium.

[a] As proposed in the report of the Secretary-General to the General Assembly at its forty-fourth session (A/44/665, para. 19) and at its fifty-seventh session (A/57/471, para. 22).

Annex III

Identification of activities and outputs that have been completed or are obsolete, of marginal usefulness or ineffective

I. Introduction

1. The General Assembly, in its resolution 58/270 of 23 December 2003 on questions relating to the proposed programme budget for the biennium 2004-2005, requested the Secretary-General to submit to it at its fifty-ninth session a report on improving the implementation of regulation 5.6 and rule 105.6 of the Regulations and Rules Governing Programme Planning. Regulation 5.6 and rule 105.6 refer to activities and outputs included in the previous budgetary period which, in the judgement of the Secretary-General, can be discontinued and which, as a consequence, are not included in the proposed programme budget. The present annex has been prepared in response to that request. In addition, reference is made to regulations 6.1 and 6.2 and their related rules, which also require the identification of terminated activities.

2. This present report reviews the measures that have been taken over the years since the introduction of programme planning and budgeting to ensure the effective implementation of legislative mandates and proposes ways to improve the implementation of regulation 5.6 and rule 105.6.

II. Historical background

3. The evolution of programme planning and budgeting over the years, including the most recent innovation of results-based budgeting, has been the driving force behind efforts to ensure that the work of the United Nations continues to be useful, relevant, efficient and effective. Regulations and rules have been established, policies and procedures have been streamlined, organizational units have been restructured and reorganized and mechanisms have been created, all in an attempt to implement legislative mandates in the most cost-effective manner and to have a positive impact on the Organization's beneficiaries.

4. The identification of activities that have been completed or can be terminated because of obsolescence, marginal usefulness or ineffectiveness has been of concern to Member States since the introduction of programme planning and budgeting in 1974. Such identification, it was agreed, was necessary to ensure a better response to legislative mandates and more effective management of programmes and, more importantly, to enable Member States to determine an appropriate level of the programme budget, taking due account of, inter alia, resources that could be released as a result of the identification of those activities, whether for the purpose of reallocating the released resources for other and/or new activities or outputs or for reducing the financial burden on Member States. Initially, emphasis had been placed on improved measurement of resources released through the completion of outputs, but Member States were also concerned about how best to determine which outputs should be discontinued in terms of what worked and what did not.

5. To meet those concerns, a number of reviews were undertaken by the Secretary-General and the Joint Inspection Unit[a] for consideration by the General Assembly, the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions (Advisory Committee).[b]

6. Linked to the identification of activities that have become obsolete, marginally useful or ineffective were also the questions of priorities and the definition of "activity" in the context of the

structure of the planning and programming instruments that were also undergoing modification. At the time of the reviews, those instruments were categorized according to programmes, subprogrammes, programme elements (comprising one or more outputs) and individual outputs. Priorities were designated at the subprogramme, programme element and output levels. With respect to the definition of "activity", it was noted that Member States themselves determined major objectives at the programme level and that therefore there was practically no latitude for the exercise of any discretion by the Secretariat to terminate an activity at that level. Even at the lower level of subprogrammes, it was considered that there was little opportunity for the Secretariat to arrive at conclusions about obsolescence, marginal usefulness or ineffectiveness without risking a conflict with legislative mandates and that such determination should be made at the intergovernmental level. It was, therefore, considered advisable to start with the application of the criteria of obsolescence, marginal usefulness and ineffectiveness at the lowest level of the programme structure, namely at the level of outputs, where the likelihood of disagreement with legislative intent was the smallest (see A/C.5/33/13). Even at that level, it was noted that a given output could be terminated or reformulated while the programme element itself remained a high priority. It was also noted that not all low-priority activities were necessarily obsolete, of marginal usefulness or ineffective.

7. Other issues that were addressed at the time of the above-mentioned reviews, some of which continue to be under constant scrutiny, included, for example, the definition of an "output" and the distinction between a final and an intermediate output; the different interpretations of what is meant by "publication", "report" and "document"; quantifiable outputs and their enumeration (Is the output photo coverage in general or the number of photographs; periodicals or the frequency of issuance?) as opposed to non-quantifiable outputs (e.g., good offices, consultations, advisory services, ad hoc training, coordination, liaison, administrative services); the distinction between completed as opposed to terminated outputs; and recurrent and ongoing as opposed to non-recurrent activities. More objective ways also had to be found, other than a programme manager's own judgement, to determine the usefulness and effectiveness of outputs.

8. Against this background, it became clear that in deciding which activities and outputs could be terminated and examining what was obsolete, of marginal usefulness or ineffective, programme managers required clearer definitions as well as procedures and mechanisms to ensure greater consistency, accuracy and reliability. It was agreed that no real progress would be achieved until methods were devised and instruments established whereby reliable information on programme implementation could be obtained through regular monitoring for use at the different levels of management in the Secretariat and for the presentation in a coherent manner of programme performance reports to the relevant intergovernmental bodies. Furthermore, it was acknowledged that progress was also necessary in the conduct of evaluations to determine the effectiveness and continued usefulness of activities.

9. The above-mentioned reviews focused on measures that would need to be in place to ensure more effective planning and management, not only of current, but also of future, activities and the optimum use of available resources. It was agreed that mechanisms would need to be established for monitoring and evaluating the work of the Organization in order to determine the effectiveness of its work so that proposals for additional resources would fully reflect the results of careful scrutiny and analysis of the activities that had been undertaken.

10. Action was taken to codify programme planning, budgeting, monitoring and evaluation procedures and to establish a central monitoring unit and a central evaluation unit. Those efforts culminated in the adoption by the General Assembly in 1982 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, which have been subsequently updated, most recently in 2000

(ST/SGB/2000/8), to reflect modified procedures and practices, including modifications of the planning and budgeting instruments.

11. The structure of planning and budgeting instruments has evolved over the years. There are no longer major programmes or programme elements. Subprogrammes have changed and outputs are categorized differently. The current planning document, namely, the biennial programme plan and priorities for the period 2006-2007,[c] focuses on objectives, expected accomplishments and indicators of achievement and, unlike the earlier medium-term plans, does not include outputs and activities, which are now listed only in the programme budget. Furthermore, priorities are no longer designated at the programme, subprogramme or output levels. Priorities now reflect general trends of a broad sectoral nature. In this connection, attention is drawn to the report of the Secretary-General on priority-setting (A/59/87).

12. In 2002 the General Assembly considered the report of the Secretary-General entitled "Strengthening of the United Nations: an agenda for further change" in which he proposed, inter alia, ways to improve the budgeting and planning process and stated that the need to identify and dispense with mandates and activities that were no longer relevant would be a constantly recurring requirement (A/57/387 and Corr.1, actions 1 and 21). Having considered that report, the Assembly, in its resolution 57/300 of 20 December 2002, requested the Secretary-General to implement regulation 5.6 and rule 105.6.

13. In 2003, the Committee for Programme and Coordination, when reviewing the Secretary-General's proposed programme budget for the biennium 2004-2005, acknowledged that 912 outputs had been proposed for discontinuation but noted that some programme managers had not responded appropriately. The Committee recommended that an additional report be submitted to the General Assembly.[d] The Advisory Committee on Administrative and Budgetary Questions, in its review of the proposed programme budget for 2004-2005, also noted the limited and inconsistent compliance with regulation 5.6, in particular the absence, in many sections of the budget, of any recommendations for the deletion of outputs or reference to an analysis explaining why outputs could not be deleted. The Advisory Committee pointed out that in a number of instances outputs had been discontinued as a result of events rather than as a deliberate result of managerial action. The Advisory Committee also drew attention to the role of intergovernmental bodies with respect to termination of activities.[e] Pursuant to the request of the Committee for Programme and Coordination, supplementary information on recurrent outputs not to be carried out in 2004-2005 was provided to the General Assembly.

14. The General Assembly, in its resolution 58/270, requested the Secretary-General to submit a report on improving the implementation of regulation 5.6 and rule 105.6.

III. Current practice

15. Pursuant to regulation 5.6 and rule 105.6, the Secretary-General is required, at the time of the submission of the biennial programme budget proposals, to provide a list of outputs included in the previous budgetary period that can be discontinued and therefore would not be included in the proposed programme budget. Upon the completion of a biennial budget period, the Secretary-General is required, pursuant to regulation 6.1 and rule 106.1, to submit a performance report on the implementation of the programme budget, with information on outputs that have been completed as programmed, postponed to the following biennium, reformulated or terminated, as well a table summarizing the number of outputs added by legislative decision subsequent to the approval of the programme budget or initiated by the programme manager.

16. Activities and outputs may be terminated for a variety of reasons. First, they may be terminated because the work has been completed. Activities may be terminated to avoid duplication or to reflect a localized approach rather than a global one to be carried out by the United Nations (e.g., expansion of work undertaken by non-governmental organizations at the national level in the area of space education). In cases where there is heavy reliance on extrabudgetary funding, activities may be terminated because of insufficient resources. Activities may also be terminated because what was anticipated to be an essential component of a larger project might not, upon further analysis or during the course of implementation, be possible owing to, for example, unavailability of data from a certain group of countries, and so the activity of collecting that particular set of data would need to be dropped.

17. Activities and outputs may also be terminated because they have become obsolete, marginally useful or ineffective. Obsolete activities refer to those which are no longer applicable because of changed circumstances, for example, annual reports may be terminated because a particular committee has completed its mandate and therefore no longer exists; data collection on countries/regions/territories may cease because of a change in their composition (e.g. the Soviet Union, East/West Germany, Czechoslovakia); work related to a programme that has been terminated or scaled back would be eliminated or curtailed (e.g., apartheid, international decades, decolonization); statistics on a disease in a particular country would no longer be collected after the disease has been eradicated; old methods of distribution could become obsolete because of new technology (e.g., printed salary statements are replaced by electronic statements).

18. Activities of marginal usefulness refer to those which are insignificant in meeting the needs of end-users, for example, press releases announcing new publications are replaced by announcements posted on relevant websites that are more accessible to a wider audience or a small stand-alone publication has become less useful because its subject matter can be addressed more easily and more effectively in a report with broader coverage and wider distribution. Activities that are ineffective refer to those which no longer have the expected impact; for example, the print version of *Image and Reality: Questions and Answers about the United Nations*, has been discontinued because the United Nations home page can be updated and changed more readily, reaching and being accessed by a much wider audience. Likewise, in some situations the conduct of workshops may be found to be more effective than the issuance of guidelines and instructions.

19. Most of the above-mentioned examples of outputs that have been discontinued because of obsolescence, marginal usefulness or ineffectiveness have been terminated by the Secretary-General because of changing circumstances, whether they be related to political, economic or social considerations, improved management practices or new technology. The decisions to terminate outputs have been brought to the attention of the General Assembly, through the Committee for Programme and Coordination or the Advisory Committee on Administrative and Budgetary Questions, and/or the relevant specialized intergovernmental bodies in the context of progress reports, proposed programme budgets or programme performance reports.

20. It is noted that, while such discontinued outputs are approved, at times on an ex post facto basis, by Member States as ones that could and should be terminated by the Secretary-General under his own authority, there is, as mentioned above, little latitude for the Secretary-General to terminate activities at a higher level, namely at the subprogramme and programme levels. At the same time, subprogrammes and programmes continue to require modification because of changing conditions and new mandates, but prior approval by the General Assembly for modifications at that level is always sought — first in the context of the planning process and second in the context of the programme budget prior to implementation, particularly if it is a question of termination of programmes as a result of political agreements or other events or because of significant restructuring, as in the case of the Centre on Science and Technology, the Department of

Development Support and Management Services, the Centre on Transnational Corporations and the Centre for Social Development and Humanitarian Affairs.

21. The need to determine which activities and outputs are to be terminated becomes acute not only during times when there are demands for greater efficiency or improved management practices, but also when Member States are unwilling to increase their assessed contributions. While it is essential that action be taken to terminate activities and outputs that have become obsolete, of marginal usefulness or ineffective so that the resources thereby released can be used to accommodate new activities, it is important to note that increases in the level of resources in the programme budget are not only the result of new legislative mandates that affect the nature and scope of activities and outputs.

22. Changes in resource levels also reflect budgetary adjustments for the discontinuation of one-time costs, mandatory increases in the full resource provision for new posts that had been approved in the previous biennium and costed with a delayed recruitment factor (currently 50 per cent for Professional posts and 65 per cent for General Service posts), cost-of-living adjustments and, last but not least, recosting factors for currency and inflation fluctuations.

23. Experience has shown that agreements are not easily reached on which activities should be dropped in order to keep the budget at a level that is acceptable to Member States. This difficulty is compounded by the reluctance of Member States to also absorb costs related to currency and inflation fluctuations or other aforementioned budgetary adjustments. At times of budgetary constraints and challenges faced by the Secretary-General in conducting new activities, resources released from activities that are considered obsolete, of marginal usefulness or ineffective become extremely important for possible use in offsetting any new or additional costs, whether for new or additional activities or for covering budgetary adjustments. However, in all of the reviews conducted on this question, there have in fact been little if any "savings" that could offset budgetary adjustments, since new activities were already being financed to a considerable extent from the resources released as a result of the completion and discontinuation of other activities.

24. Mechanisms and procedures, including the implementation of results-based management, have been established to facilitate decision-making by programme managers on the nature and scope of outputs that would best ensure the attainment of expected results. Programme managers, particularly in the wake of the introduction of results-based budgeting and results-based management, are required to be more critical of the kind of products and services they intend to deliver by selecting the kind and mix of outputs that will contribute more effectively to the expected results. This requires careful monitoring and evaluation before a list of outputs that can be discontinued is arrived at. Since the establishment in 1982 of the Regulations and Rules Governing Programme Planning, the proposed programme budget for each biennium has included a listing of outputs discontinued or detailed information on the reorientation and rationalization of work following significant restructuring and reform efforts.

25. The biennial programme plan (formerly the medium-term plan) and the programme budget of the United Nations are prepared on the basis of legislative mandates. There are general mandates that provide guidance and direction for the overall orientation of the programme/subprogramme as well as specific mandates that require the Secretary-General to undertake a particular activity or to deliver a specific output. This distinction is important when determining what can be considered discretionary and non-discretionary activities and outputs, especially in the context of decision-making by programme managers on the nature and scope of outputs, including their discontinuation, without obtaining the prior approval of legislative bodies.

26. Discretionary activities and outputs are those that are proposed, within the context of the Secretary-General's proposed programme budget, by the Secretariat for implementing general

legislative mandates (related to, for example, economic and social development, humanitarian assistance, political affairs, legal affairs, public information) under the guidance, in many cases, of specialized intergovernmental bodies. Examples of outputs may be different types of studies and publications, information materials, manuals, workshops, training material and types of support services.

27. Non-discretionary activities and outputs are specifically requested, usually in a resolution, by Member States, and the Secretariat has no discretion regarding their implementation. Examples of such activities and outputs include parliamentary documentation; the convening of an international conference; the establishment of peacekeeping or political missions; specific methods for the dissemination of information (radio, television, Internet); the establishment of regulations and rules, policies and procedures, and so on. Non-discretionary activities also refer to those of an ongoing or permanent nature and often constitute "core functions", such as conference services, good offices, data collection, research and analysis, administrative support and backstopping services.

28. The termination, curtailment or modification of non-discretionary activities or outputs, in the vast majority of cases, require prior approval by the intergovernmental body that made the request. Decisions on the termination of discretionary activities, on the other hand, may be taken by the Secretary-General under his own authority on the basis of a number of factors, including changes in the political, economic and social situation, better management practices and the like. Even when such decisions are taken without the prior concurrence of an intergovernmental body, they are nevertheless brought to the attention of the relevant body, either in the form of a progress report on the status of implementation of the programme of work or in the programme performance report at the close of a biennium, or in the context of the subsequent proposed programme budget. It is rare that intergovernmental bodies are not made aware of changes made to the approved programme of work.

29. Programmatic changes, including the selection of the most effective mix of outputs and services and taking into account the question of obsolescence, marginal usefulness and ineffectiveness, occur at different stages of the programme planning, budgeting, monitoring and evaluation cycle, as follows:

(a) At the time of programme budget proposals;

(b) During budget implementation, particularly in connection with additional or new legislative mandates requiring statements of programme budget implications;

(c) During the implementation of the work programme as the biennium progresses; these are reported by way of the programme performance report at the end of the biennium;

(d) When evaluations are conducted.

30. The outcome of such determinations is intended to be more effective implementation of legislative mandates, more accurate budgetary estimates and better utilization of resources.

A. Programme budget proposals

31. Much of the work of the Organization continues from one biennium to the next. There are also ever-increasing demands from Member States to address persistent problems and to meet new challenges. In order to implement all mandated programmes and activities, the design of programmes requires thorough scrutiny of current and careful planning of future outputs and activities. The implementation of results-based management makes this scrutiny all the more significant because of the need to link more closely outputs to expected accomplishments. Budget

proposals include not only changes in resource requirements, but also evidence of measures taken to rationalize the programme of work, streamline procedures, reallocate resources and achieve efficiency savings. In addition, programme managers are required, in compliance with regulation 5.6, to list outputs that are proposed for discontinuation, including those which are deemed obsolete, marginally useful or ineffective. Those measures are explained in the biennial budget proposals for each department or office. Because "non-recurrent outputs" by definition implies discontinuation, only "recurrent outputs" not to be continued in a new biennium have been listed. But the definition of recurrent outputs presents difficulties and is not applied consistently.

32. In the proposed programme budget for 2004-2005, for example, the proposed growth of $115 million in 182 subprogrammes was offset by a reduction of $100 million in 62 subprogrammes (A/58/6 (Introduction), para. 15). That reduction included resources released as a result of measures taken to rationalize the work programmes, efficiency savings, the exclusion of one-time costs from the previous biennium and the termination of over 900 outputs. Explanations given for the termination of outputs included the completion/revision of tasks/mandates, avoidance of duplication, improved management practices, rationalization/consolidation of work and obsolescence, marginal usefulness or ineffectiveness. Because a number of departments and offices did not submit a list of discontinued outputs, the Committee for Programme and Coordination requested that an additional report be submitted to the General Assembly at its fifty-eighth session. As a result, and given the passing of one year since the submission by programme managers of their budget proposals, an additional 269 outputs were proposed for discontinuation.

33. There were, nevertheless, a number of budget sections that did not provide a list of discontinued recurrent outputs because of the generic description given for core ongoing outputs. For example, while there might be significant changes in specific outputs from one biennium to the next, some outputs in the area of political affairs, peacekeeping operations and administrative services are considered "non-quantifiable"; they are listed generically and consequently remain the same. Examples include substantive support for negotiating efforts; good offices; support and guidance to field offices; advice to staff on staff administration; accounting services; and so on.

34. The efforts to review more thoroughly the outputs and to determine which ones and how many could be discontinued were a big improvement over those in the previous biennium, however there were difficulties and inconsistencies with respect to the definition and enumeration of some outputs. For instance, would monthly salary statements be considered to have been discontinued if the printed copies were now to be sent electronically? Would hundreds of booklets, pamphlets or photographs constitute only one output? Would a report be considered to have been terminated if it had been modified, with a change in title, following a new legislative requirement?

35. Furthermore, the completion of an output does not necessarily mean that an activity has been terminated. Reports and publications may be completed in one biennium, but the activity of data collection, research and analysis continues and a new set of reports may be submitted to an intergovernmental body in the following biennium.

36. It is noted that regulation 5.6 does not require the listing of only "recurrent" outputs that are to be discontinued, but that has been the practice in the past, since one might argue that non-recurrent outputs, by definition, refer to those not to be continued into the next biennium. However, the definitions of "recurrent" and "non-recurrent" are not always clear and therefore are not applied consistently. Action is being taken by the Programme Planning and Budget Division, in collaboration with the Office of Internal Oversight Services, to ensure further clarification.

37. When faced with budgetary constraints, the pressure to apply the above-mentioned measures is even greater. Of course, the cessation of ongoing generic activities (e.g., substantive servicing of meetings, conference services, parliamentary documentation, good offices, administrative and

oversight services) would genuinely release resources, but this is not likely to happen since, by and large, those types of activities are not terminated. The completion of activities that are to be executed within specified periods and budgeted for those periods only (e.g., one-time costs or non-recurrent activities, such as an international conference) would also not release resources for new or other activities. Furthermore, since the cessation or reduction of activities at the level of programmes and subprogrammes is rare, resources are not released at that level either.

38. Therefore, the release of resources occurs mostly at the output level. The identification of outputs that can be terminated because of obsolescence, marginal usefulness or ineffectiveness is an integral part of the programme planning, budgeting, monitoring and evaluation process and reflects sound management practices. The Secretary-General is aware that Member States require assurances that efforts are made to find the most efficient and effective ways to implement legislative mandates, ensuring that the selection and mix of outputs contribute to achieving the expected results. The Secretary-General is aware that Member States also require assurances that proposals and/or decisions to discontinue mandated activities are brought to their attention.

39. To this end, action continues to be taken to review the definitions and categories of outputs in order to provide Member States with a clearer picture of the nature and scope of outputs that are implemented, as well as those to be discontinued, whether as a result of legislative decisions, events or managerial action.

B. Statements of programme budget implications

40. When legislative mandates call for new or additional activities, the Secretary-General, in accordance with rule 153 of the rules of procedure of the General Assembly and pursuant to Assembly resolution 41/213, is required to submit a statement of programme budget implications containing information on any modifications, including the deletion or replacement of activities, to be made to the approved programme budget in addition to the estimated resources required for such modifications. In such statements the Secretary-General also advises Member States that in the absence of additional resources, the programmed activities would have to be adjusted to accommodate the new mandate. Such adjustments would require the programme manager to further review the approved programme of work and determine which outputs could be modified or replaced by those to be pursued in compliance with the new mandate.

C. Programme performance

41. At the close of a biennium, another opportunity arises for the Secretary-General to report on activities and outputs that have been terminated. The biennial programme performance report, which is submitted, pursuant to regulations 6.1 and 6.2 and their related rules, to the General Assembly through the Committee for Programme and Coordination, brings to the attention of Member States progress made towards achieving expected accomplishments presented in the programme budget on the basis of the delivery of final outputs. In that report, information is also provided on outputs that have been completed as programmed, reformulated, postponed, carried over from the previous biennium, added or terminated by legislation or added or terminated by the Secretariat.

42. The reasons given for the termination of outputs by either legislation or the Secretariat include obsolescence, marginal usefulness and ineffectiveness. Such a detailed breakdown of reasons for termination is currently not provided in the programme performance report.

43. The programme performance report also provides information on resource utilization in terms of work-months, including consultancies but excluding General Service staff and general temporary assistance, for the implementation of outputs. Efforts are currently being made to find better ways to present financial information in future programme performance reports, pursuant to a recommendation of the Advisory Committee on Administrative and Budgetary Questions.[f] In this connection it is not anticipated, though, that financial information will be available at the level of outputs since budget performance is reported at the level of subprogrammes and by object of expenditure.

44. Pursuant to General Assembly resolution 58/269 of 23 December 2003, the Under-Secretary-General for Internal Oversight Services, who is responsible for the monitoring and evaluation components of the programme planning cycle, convened a number of task forces to look into better ways to enhance monitoring and evaluation, including the refinement of the Integrated Monitoring and Documentation Information System and improved application of the logical framework. Efforts are also being made to further refine the definition of outputs to ensure better consistency, accuracy and reliability.

D. Evaluation

45. The Regulations and Rules Governing Programme Planning require the conduct of evaluations to determine as systematically and objectively as possible the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to the objective. The quality of outputs and their usefulness to users is to be assessed on a regular basis. Findings from evaluations are intended to facilitate decision-making by the Committee for Programme and Coordination on changes in procedures used in implementing ongoing programmes and the redefinition of the content of programmes and subprogrammes.

46. Evaluation studies have produced a vast array of recommendations for, inter alia, improvement of programme design, rationalization of activities and outputs, enhancement of outreach activities, better organization of workshops, improved management practices and work methods, better application of lessons learned, establishment of policies and procedures, upgrading of systems, better strategic planning, determination of the nature and scope of activities and outputs, improved timeliness and quality of outputs, improved level of preparedness to respond to emergency situations, better response to meet clients' needs and strengthened inter-agency collaboration. All of these recommendations, of course, affect the determination of how best to comply with legislative mandates and what types of activities are the most effective for attaining the expected results.

47. Attention is drawn to General Assembly resolution 58/269, by which the Assembly requested the Committee for Programme and Coordination and the Secretary-General to strengthen monitoring of programme performance and evaluation. Continuing efforts in this area will reinforce the requirements for examining the work of the Organization in a more systematic and consistent manner to determine its effectiveness and to determine which activities and outputs are the most useful and effective for achieving the expected results.

IV. Conclusions and recommendations

48. The Secretary-General is required to implement the approved programme budget fully and at the same time to adjust the work of the Organization, on an ongoing basis, according to emerging challenges and new legislative mandates. Such an adjustment also includes decision-making on the

basis of lessons learned with respect to what has worked and what has not, as well as continued improvement of management practices, rationalization of work, streamlining of procedures and increased efficiency. To assist the Secretary-General and to facilitate deliberations by Member States, regulations and rules, mechanisms and procedures have been established for the effective implementation of legislative mandates, including the identification of outputs that have been completed and/or terminated because of obsolescence, marginal usefulness or ineffectiveness.

49. Many procedures are in place for the planning, budgeting, monitoring and evaluation of the work of the Organization. The introduction of results-based budgeting and results-based management for the implementation of legislative mandates has promoted greater discipline in the selection and mix of outputs that will most effectively contribute to the expected results. The definition and categorization of outputs is undergoing further refinement and action is being taken to enhance the monitoring and evaluation process.

50. The Secretary-General, in his efforts to ensure a fully results-oriented Organization, will further refine the definition and categorization of outputs and determine their effectiveness in the context of expected results with greater consistency, accuracy and reliability through enhanced monitoring and evaluation of the work of the Organization.

Notes

[a] A/C.5/31/27, A/C.5/33/13, A/C.5/34/4, A/C.5/35/1 and Add.1 (part 2), A/C.5/35/40, A/C.5/35/1 and Corr.1 and Add.1 and Add.1/Corr.1 and 2, A/36/658, A/C.5/37/51, A/36/171 and Add.1, and the related reports of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions.

[b] See General Assembly resolutions 3534 (XXX) of 17 December 1975, 31/93 of 14 December 1976, 32/201 of 21 December 1977, 33/204 of 29 January 1979 and 34/225 of 20 December 1979, 35/209 of 17 December 1980, 36/239 of 18 December 1981, 37/128 of 17 December 1982, 37/242 of 21 December 1982, 37/234 of 21 December 1982.

[c] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 6* (A/59/6/Rev.1).

[d] Ibid., *Fifty-eighth Session, Supplement No. 16* (A/58/16), para. 75.

[e] Ibid., *Supplement No. 7*, paras. 39-44.

[f] Ibid., paras. 18 and 27.